
Wheaton Park District

2014 Budget Document

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PROJECTED CASH & INVESTMENTS

Fund Description	Audited 2012	Projected 2013	Budgeted 2014	Budgeted 2015	Budgeted 2016
General	1,813,082	2,094,524	1,910,201	2,072,938	1,934,298
Recreation	4,806,824	5,213,646	4,387,514	3,581,511	3,484,656
Special Recreation	13,965	24,715	(3,706)	(32,127)	813,082
Zoo	(187,075)	90,100	95,072	84,393	58,805
Liability	275,282	349,150	295,949	313,526	340,921
Audit	93,289	75,694	49,492	22,790	13,548
FICA	291,979	260,614	274,471	275,521	278,566
IMRF	395,981	406,407	460,663	468,974	477,200
Debt Service	744,512	727,824	618,968	613,925	608,319
Golf	1,740,216	2,381,426	2,478,216	3,450,592	3,615,756
IS&T	76,163	76,163	76,163	76,163	76,163
Health	384,085	382,635	380,885	454,925	610,562
Operating Funds	10,448,305	12,082,899	11,023,888	11,383,133	12,311,876
Capital Projects Fund	5,030,593	2,675,203	1,945,724	2,372,530	2,834,739
Total Funds	5,030,593	2,675,203	1,945,724	2,372,530	2,834,739
	15,478,898	14,758,101	12,969,612	13,755,663	15,146,615

The projections above are developed taking the audited cash and investments and combining the 2013 projections or the applicable budgeted bottom lines in each fund to get the projection.

Fund Balance Target Analysis

	General 10	Recreation 20	Cosley 22	Insurance Liability 23	Audit 24	FICA 25	IMRF 26	Debt Service 30	Golf 60
Basis of Measurement:									
Budgeted expenditures less budget capital expenditures	3 to 4 months	> 2 months	3 to 6 month	3 to 6 month	3 to 6 month	3 to 6 month	3 to 6 month	\$ 5,000.00	2 - 4 months
FY 2013 Budget Basis:									
Budgeted expenditures less budgeted capital expenditures	3,689,828	7,981,506	1,192,284	581,386	34,719	523,120	858,273		7,767,003
FY 2013 Targets									
Target Minimum	922,460	1,330,250	298,070	145,350	8,680	130,780	214,570	5,000	1,294,500
Target Maximum	1,229,940	None	596,140	290,690	17,360	261,560	429,140	None	2,589,000
Projected Fund Balance 2013									
Audited Fund Balance as of 12/31/2012	1,750,697	3,620,460	(200,794)	230,256	93,289	283,533	319,411	738,013	
Projected Net Profit (Loss) for 2013	281,442	406,822	277,175	73,868	(17,596)	(31,365)	10,426	(16,688)	
Projected Fund Balance as of 12/31/2013	2,032,140	4,027,282	76,380	304,124	75,694	252,168	329,837	721,325	
Audited Cash & Investments 12/31/2012									1,740,216
Projected Cash & Investments 12/31/2013									2,381,426
Analysis Results	Over Maximum Target by	Over Target by	Under Minimum Target by	Over Maximum Target by	Over Maximum Target by	Meets Target	Meets Target	Meets Target	Meets Target
Variances									
Amount over maximum or (under minimum)	802,200		(221,690)	13,434	58,334	-	-		-
Amount over target or (under target)		2,697,032						-	

Fund Balance Target Analysis

	General 10	Recreation 20	Cosley 22	Insurance Liability 23	Audit 24	FICA 25	IMRF 26	Debt Service 30	Golf 60
Basis of Measurement:									
Budgeted expenditures less budget capital expenditures	3 to 4 months	> 2 months	3 to 6 month	3 to 6 month	3 to 6 month	3 to 6 month	3 to 6 month	June Debt Payments	2 - 4 months
FY 2014 Budget Basis:									
Budgeted expenditures less budgeted capital	3,749,724	7,882,950	1,234,286	580,531	26,900	532,448	832,000		7,904,484
FY 2014 Targets									
Target Minimum	937,430	1,313,830	308,570	145,130	6,730	133,110	208,000	5,000	1,317,410
Target Maximum	1,249,910	None	617,140	290,270	13,450	266,220	416,000	None	2,634,830
Projected Fund Balance 2014									
Projected Fund Balance as of 12/31/2013	2,032,140	4,027,282	76,380	304,124	75,694	252,168	329,837	721,325	
Budgeted Net Profit (Loss) for 2014	(184,323)	(894,040)	4,972	(53,201)	(26,202)	13,857	54,256	(108,856)	
Projected Fund Balance as of 12/31/2014	1,847,816	3,133,242	81,352	250,923	49,492	266,025	384,093	612,469	
Projected Cash & Investments 12/31/2013									2,381,426
Projected Cash & Investments 12/31/2014									2,478,216
Analysis Results	Over Maximum Target by	Over Target by	Under Minimum Target by	Meets Target	Over Maximum Target by	Meets Target	Meets Target	Meets Target	Meets Target
Variances									
Amount over maximum or (under minimum)	597,906		(227,218)	-	36,042	-	-	-	-
Amount over target or (under target)		1,819,412						-	

Fund Balance Target Analysis

	General 10	Recreation 20	Cosley 22	Insurance Liability 23	Audit 24	FICA 25	IMRF 26	Debt Service 30	Golf 60
Basis of Measurement:									
Budgeted expenditures less budget capital expenditures	3 to 4 months	> 2 months	3 to 6 month	3 to 6 month	3 to 6 month	3 to 6 month	3 to 6 month	June Debt Payments	2 - 4 months
FY 2015 Budget Basis:									
Budgeted expenditures less budgeted capital expenditures	3,781,054	8,023,726	1,262,923	608,258	27,400	539,668	864,000		8,280,364
FY 2015 Targets									
Target Minimum	945,260	1,337,290	315,730	152,060	6,850	134,920	216,000	5,000	1,380,060
Target Maximum	1,260,350	None	631,460	304,130	13,700	269,830	432,000	None	2,760,120
Projected Fund Balance 2015									
Projected Fund Balance as of 12/31/2014	1,847,816	3,133,242	81,352	250,923	49,492	266,025	384,093	612,469	
Budgeted Net Profit (Loss) for 2015	162,737	(806,003)	(10,678)	17,577	(26,702)	1,050	8,311	(5,043)	
Projected Fund Balance as of 12/31/2015	2,010,554	2,327,239	70,674	268,500	22,790	267,075	392,404	607,426	
Projected Cash & Investments 12/31/2014									2,478,216
Projected Cash & Investments 12/31/2015									3,450,592
Analysis Results	Over Maximum Target by	Over Target by	Under Minimum Target by	Meets Target	Over Maximum Target by	Meets Target	Meets Target	Meets Target	Over Maximum Target by
Variances									
Amount over maximum or (under minimum)	750,204		(245,056)	-	9,090	-	-		690,472
Amount over target or (under target)		989,949						-	

Fund Balance Target Analysis

	General 10	Recreation 20	Cosley 22	Insurance Liability 23	Audit 24	FICA 25	IMRF 26	Debt Service 30	Golf 60
Basis of Measurement:									
Budgeted expenditures less budget capital expenditures	3 to 4 months	> 2 months	3 to 6 month	3 to 6 month	3 to 6 month	3 to 6 month	3 to 6 month	June Debt Payments	2 - 4 months
FY 2016 Budget Basis:									
Budgeted expenditures less budgeted capital	3,871,461	8,190,259	1,291,856	637,345	27,850	546,613	878,000		8,659,888
FY 2016 Targets									
Target Minimum	967,870	1,365,040	322,960	159,340	6,960	136,650	219,500	5,000	1,443,310
Target Maximum	1,290,490	None	645,930	318,670	13,930	273,310	439,000	None	2,886,630
Projected Fund Balance 2015									
Projected Fund Balance as of 12/31/2015	2,010,554	2,327,239	70,674	268,500	22,790	267,075	392,404	607,426	
Budgeted Net Profit (Loss) for 2016	(138,641)	(96,855)	(25,589)	27,395	(9,242)	3,045	8,226	(5,606)	
Projected Fund Balance as of 12/31/2016	1,871,913	2,230,385	45,085	295,895	13,548	270,120	400,630	601,819	
Projected Cash & Investments 12/31/2015									3,450,592
Projected Cash & Investments 12/31/2016									3,615,756
Analysis Results	Over Maximum Target by	Over Target by	Under Minimum Target by	Meets Target	Meets Target	Meets Target	Meets Target	Meets Target	Over Maximum Target by
Variances									
Amount over maximum or (under minimum)	581,423		(277,875)	-	-	-	-	-	729,126
Amount over target or (under target)		865,345						-	

SUMMARIZED REVENUES AND EXPENSES BY FUND

Row Labels	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
10-General							
4-Revenues	3,837,394	3,802,114	4,013,664	4,061,877	4,218,176	4,346,024	4,466,873
5-Expenses	(3,236,268)	(4,389,654)	(4,086,123)	(3,780,435)	(4,402,499)	(4,183,287)	(4,605,514)
10-General Total	601,126	(587,540)	(72,459)	281,442	(184,323)	162,737	(138,641)
20-Recreation							
4-Revenues	8,612,022	8,535,650	9,003,768	8,641,076	9,115,116	9,246,873	9,456,553
5-Expenses	(7,086,688)	(9,338,004)	(8,699,874)	(8,234,254)	(9,941,248)	(10,052,875)	(9,553,408)
20-Recreation Total	1,525,334	(802,353)	303,894	406,822	(826,132)	(806,003)	(96,855)
21-Special Recreation							
4-Revenues	864,137	874,240	884,350	884,380	845,209	845,209	845,209
5-Expenses	(863,723)	(873,628)	(873,628)	(873,630)	(873,630)	(873,630)	0
21-Special Recreation Total	414	612	10,722	10,750	(28,421)	(28,421)	845,209
22-Cosley Zoo							
4-Revenues	1,113,067	1,129,438	1,428,460	1,436,950	1,240,747	1,252,990	1,267,012
5-Expenses	(1,170,073)	(1,108,166)	(1,192,934)	(1,159,775)	(1,235,775)	(1,263,668)	(1,292,601)
22-Cosley Zoo Total	(57,006)	21,273	235,526	277,175	4,972	(10,678)	(25,589)
23-Liability							
4-Revenues	565,249	517,010	651,438	651,738	527,330	625,835	664,740
5-Expenses	(584,718)	(516,677)	(581,386)	(577,870)	(580,531)	(608,258)	(637,345)
23-Liability Total	(19,468)	333	70,052	73,868	(53,201)	17,577	27,395
24-Audit							
4-Revenues	10,213	4,775	4,413	4,513	698	698	18,608
5-Expenses	(17,754)	(19,039)	(34,719)	(22,109)	(26,900)	(27,400)	(27,850)
24-Audit Total	(7,541)	(14,264)	(30,306)	(17,596)	(26,202)	(26,702)	(9,242)
25-FICA							
4-Revenues	481,262	136,390	487,360	483,635	546,305	540,718	549,658
5-Expenses	(483,459)	(503,762)	(523,120)	(515,000)	(532,448)	(539,668)	(546,613)
25-FICA Total	(2,197)	(367,372)	(35,760)	(31,365)	13,857	1,050	3,045
26-IMRF							
4-Revenues	548,016	1,361,273	858,741	855,426	886,256	872,311	886,226
5-Expenses	(813,506)	(838,898)	(858,273)	(845,000)	(832,000)	(864,000)	(878,000)
26-IMRF Total	(265,490)	522,375	468	10,426	54,256	8,311	8,226

SUMMARIZED REVENUES AND EXPENSES BY FUND

Row Labels	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
30-Debt Service							
4-Revenues	4,099,978	4,265,759	4,856,465	4,843,437	4,832,103	4,960,470	5,096,076
5-Expenses	(4,101,473)	(4,217,816)	(4,859,363)	(4,860,126)	(4,940,959)	(4,965,514)	(5,101,682)
30-Debt Service Total	(1,496)	47,943	(2,898)	(16,688)	(108,856)	(5,043)	(5,606)
40-Capital Projects							
4-Revenues	1,051,967	8,314,460	2,781,535	1,834,985	3,858,945	3,209,777	2,455,631
5-Expenses	(2,850,512)	(11,113,582)	(7,065,993)	(4,190,376)	(4,588,424)	(2,782,970)	(1,993,422)
40-Capital Projects Total	(1,798,545)	(2,799,122)	(4,284,458)	(2,355,391)	(729,479)	426,807	462,209
60-Golf Fund							
4-Revenues	8,310,578	8,264,762	8,779,358	8,336,323	9,005,763	9,541,115	9,947,206
5-Expenses	(7,629,726)	(7,869,379)	(7,838,185)	(7,695,113)	(8,908,973)	(8,568,738)	(9,782,043)
60-Golf Fund Total	680,852	395,382	941,173	641,210	96,790	972,377	165,163
70-Information Systems ISF							
4-Revenues	245,215	261,552	301,114	301,114	303,695	300,462	300,841
5-Expenses	(274,799)	(278,972)	(301,114)	(301,114)	(303,695)	(300,462)	(300,841)
70-Information Systems ISF Total	(29,583)	(17,419)	0	0	0	0	0
75-Health Insurance							
4-Revenues	1,253,935	1,325,114	1,649,029	1,649,029	1,789,128	1,882,801	1,982,461
5-Expenses	(1,253,935)	(1,325,114)	(1,650,679)	(1,650,479)	(1,790,878)	(1,808,761)	(1,826,824)
75-Health Insurance Total	0	0	(1,650)	(1,450)	(1,750)	74,040	155,637
Grand Total	626,400	(3,600,152)	(2,865,696)	(720,797)	(1,788,490)	786,051	1,390,952
Row Labels	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
4-Revenues	30,993,033	38,792,538	35,699,695	33,984,483	37,169,469	37,625,283	37,937,094
5-Expenses	(30,366,633)	(42,392,690)	(38,565,391)	(34,705,280)	(38,957,959)	(36,839,232)	(36,546,143)
Grand Total	626,400	(3,600,152)	(2,865,696)	(720,797)	(1,788,490)	786,051	1,390,952

OPERATING FUNDS
(excluding capital and fund balance transfers)

Row Labels	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
1-Operating Funds							
10-General							
4-Revenues	3,827,394	3,784,888	4,003,664	4,051,877	4,208,176	4,336,024	4,456,873
5-Expenses	(3,093,129)	(3,241,662)	(3,689,828)	(3,487,775)	(3,749,724)	(3,781,054)	(3,871,461)
10-General Total	734,265	543,226	313,836	564,102	458,452	554,970	585,412
20-Recreation							
4-Revenues	8,612,022	8,535,650	8,761,207	8,641,076	9,047,208	9,246,873	9,456,553
5-Expenses	(7,028,164)	(7,247,647)	(7,981,506)	(7,531,753)	(7,882,950)	(8,023,726)	(8,190,259)
20-Recreation Tot:	1,583,858	1,288,003	779,702	1,109,323	1,164,258	1,223,146	1,266,294
21-Special Recreation							
4-Revenues	864,137	874,240	884,350	884,380	845,209	845,209	845,209
5-Expenses			0	0	0	0	0
21-Special Recreat	864,137	874,240	884,350	884,380	845,209	845,209	845,209
22-Cosley Zoo							
4-Revenues	1,113,067	1,129,438	1,184,674	1,193,164	1,240,747	1,252,990	1,267,012
5-Expenses	(1,163,285)	(1,106,603)	(1,192,284)	(1,159,125)	(1,234,286)	(1,262,923)	(1,291,856)
22-Cosley Zoo Tot:	(50,218)	22,835	(7,610)	34,039	6,460	(9,934)	(24,844)
23-Liability							
4-Revenues	565,249	517,010	651,438	651,738	527,330	625,835	664,740
5-Expenses	(584,718)	(516,677)	(581,386)	(577,870)	(580,531)	(608,258)	(637,345)
23-Liability Total	(19,468)	333	70,052	73,868	(53,201)	17,577	27,395
24-Audit							
4-Revenues	10,213	4,775	4,413	4,513	698	698	18,608
5-Expenses	(17,754)	(19,039)	(34,719)	(22,109)	(26,900)	(27,400)	(27,850)
24-Audit Total	(7,541)	(14,264)	(30,306)	(17,596)	(26,202)	(26,702)	(9,242)
25-FICA							
4-Revenues	481,262	136,390	487,360	483,635	546,305	540,718	549,658
5-Expenses	(483,459)	(503,762)	(523,120)	(515,000)	(532,448)	(539,668)	(546,613)
25-FICA Total	(2,197)	(367,372)	(35,760)	(31,365)	13,857	1,050	3,045
26-IMRF							
4-Revenues	548,016	1,361,273	858,741	855,426	886,256	872,311	886,226
5-Expenses	(813,506)	(838,898)	(858,273)	(845,000)	(832,000)	(864,000)	(878,000)
26-IMRF Total	(265,490)	522,375	468	10,426	54,256	8,311	8,226

OPERATING FUNDS
(excluding capital and fund balance transfers)

Row Labels	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
30-Debt Service							
4-Revenues	4,099,978	4,265,759	4,856,465	4,843,437	4,832,103	4,960,470	5,096,076
5-Expenses	(4,101,473)	(4,217,816)	(4,859,363)	(4,860,126)	(4,940,959)	(4,965,514)	(5,101,682)
30-Debt Service Total	(1,496)	47,943	(2,898)	(16,688)	(108,856)	(5,043)	(5,606)
60-Golf Fund							
4-Revenues	8,310,578	8,264,762	8,779,358	8,336,323	9,005,763	9,541,115	9,947,206
5-Expenses	(6,774,536)	(6,886,597)	(7,767,003)	(7,373,076)	(7,904,484)	(8,280,364)	(8,659,888)
60-Golf Fund Total	1,536,041	1,378,164	1,012,355	963,247	1,101,279	1,260,751	1,287,318
1-Operating Funds Total	4,371,892	4,295,484	2,984,189	3,573,736	3,455,512	3,869,335	3,983,207
2-Capital Funds							
40-Capital Projects							
4-Revenues	1,051,967	5,421,540	2,281,535	1,334,985	1,358,945	959,777	955,631
5-Expenses	(603,271)	(546,208)	(385,920)	(342,432)	(363,690)	(370,691)	(366,818)
40-Capital Projects Total	448,696	4,875,333	1,895,615	992,552	995,255	589,086	588,813
2-Capital Funds Total	448,696	4,875,333	1,895,615	992,552	995,255	589,086	588,813
3-ISF							
70-Information Systems ISF							
4-Revenues	245,215	261,552	301,114	301,114	303,695	300,462	300,841
5-Expenses	(229,900)	(248,037)	(287,319)	(294,614)	(288,695)	(292,962)	(293,341)
70-Information Systems ISF Total	15,315	13,516	13,795	6,500	15,000	7,500	7,500
75-Health Insurance							
4-Revenues	1,253,935	1,325,114	1,649,029	1,649,029	1,789,128	1,882,801	1,982,461
5-Expenses	(1,253,935)	(1,325,114)	(1,650,679)	(1,650,479)	(1,790,878)	(1,808,761)	(1,826,824)
75-Health Insurance Total	0	0	(1,650)	(1,450)	(1,750)	74,040	155,637
3-ISF Total	15,315	13,516	12,145	5,050	13,250	81,540	163,137
Grand Total	4,835,903	9,184,332	4,891,949	4,571,338	4,464,017	4,539,961	4,735,157
Row Labels	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
4-Revenues	30,983,033	35,882,392	34,703,348	33,230,697	34,591,561	35,365,283	36,427,094
5-Expenses	(26,147,130)	(26,698,060)	(29,811,400)	(28,659,359)	(30,127,544)	(30,825,322)	(31,691,938)
Grand Total	4,835,903	9,184,332	4,891,949	4,571,338	4,464,017	4,539,961	4,735,157

CAPITAL DOLLARS AND FUND BALANCE RESERVE TRANSFERS IN FUNDS
Grouped by Operating, Capital and Internal Service Funds

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
1-Operating Funds							
10-General							
4-Revenues	10,000	17,226	10,000	10,000	10,000	10,000	10,000
5-Expenses	(143,139)	(1,147,992)	(396,295)	(292,660)	(652,776)	(402,233)	(734,053)
10-General Total	(133,139)	(1,130,766)	(386,295)	(282,660)	(642,776)	(392,233)	(724,053)
20-Recreation							
4-Revenues			242,560	0	67,908	0	0
5-Expenses	(58,524)	(2,090,357)	(718,368)	(702,501)	(2,058,298)	(2,029,149)	(1,363,149)
20-Recreation Tot:	(58,524)	(2,090,357)	(475,808)	(702,501)	(1,990,390)	(2,029,149)	(1,363,149)
21-Special Recreation							
4-Revenues			0	0	0	0	0
5-Expenses	(863,723)	(873,628)	(873,628)	(873,630)	(873,630)	(873,630)	0
21-Special Recreat	(863,723)	(873,628)	(873,628)	(873,630)	(873,630)	(873,630)	0
22-Cosley Zoo							
4-Revenues			243,786	243,786	0	0	0
5-Expenses	(6,788)	(1,562)	(650)	(650)	(1,489)	(744)	(744)
22-Cosley Zoo Tot:	(6,788)	(1,562)	243,136	243,136	(1,489)	(744)	(744)
23-Liability							
4-Revenues			0	0	0	0	0
5-Expenses			0	0	0	0	0
23-Liability Total			0	0	0	0	0
24-Audit							
4-Revenues			0	0	0	0	0
24-Audit Total			0	0	0	0	0
25-FICA							
4-Revenues			0	0	0	0	0
25-FICA Total			0	0	0	0	0
30-Debt Service							
4-Revenues			0	0	0	0	0
5-Expenses			0	0	0	0	0
30-Debt Service Total			0	0	0	0	0

CAPITAL DOLLARS AND FUND BALANCE RESERVE TRANSFERS IN FUNDS
Grouped by Operating, Capital and Internal Service Funds

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
60-Golf Fund							
4-Revenues			0	0	0	0	0
5-Expenses	(855,190)	(982,782)	(71,182)	(322,037)	(1,004,489)	(288,375)	(1,122,155)
60-Golf Fund Total	(855,190)	(982,782)	(71,182)	(322,037)	(1,004,489)	(288,375)	(1,122,155)
1-Operating Funds T	(1,917,364)	(5,079,095)	(1,563,776)	(1,937,692)	(4,512,773)	(3,584,130)	(3,210,100)
2-Capital Funds							
40-Capital Projects							
4-Revenues		2,892,920	500,000	500,000	2,500,000	2,250,000	1,500,000
5-Expenses	(2,247,241)	(10,567,374)	(6,680,074)	(3,847,943)	(4,224,734)	(2,412,280)	(1,626,605)
40-Capital Project:	(2,247,241)	(7,674,454)	(6,180,074)	(3,347,943)	(1,724,734)	(162,280)	(126,605)
2-Capital Funds Tot:	(2,247,241)	(7,674,454)	(6,180,074)	(3,347,943)	(1,724,734)	(162,280)	(126,605)
3-ISF							
70-Information Systems ISF							
4-Revenues			0	0	0	0	0
5-Expenses	(44,898)	(30,935)	(13,795)	(6,500)	(15,000)	(7,500)	(7,500)
70-Information Sy	(44,898)	(30,935)	(13,795)	(6,500)	(15,000)	(7,500)	(7,500)
75-Health Insurance							
4-Revenues			0	0	0	0	0
75-Health Insurance Total			0	0	0	0	0
3-ISF Total	(44,898)	(30,935)	(13,795)	(6,500)	(15,000)	(7,500)	(7,500)
Grand Total	(4,209,503)	(12,784,484)	(7,757,645)	(5,292,135)	(6,252,507)	(3,753,910)	(3,344,205)
	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
4-Revenues	10,000	2,910,146	996,346	753,786	2,577,908	2,260,000	1,510,000
5-Expenses	(4,219,503)	(15,694,630)	(8,753,991)	(6,045,921)	(8,830,415)	(6,013,910)	(4,854,205)
Grand Total	(4,209,503)	(12,784,484)	(7,757,645)	(5,292,135)	(6,252,507)	(3,753,910)	(3,344,205)

NET INCOME (LOSS) BY FUND OR DEPARTMENT
within fund

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
10-General							
000-Administration							
4-Revenues	1,886,645	1,920,867	1,977,532	2,057,545	2,129,413	2,196,252	2,256,220
5-Expenses	(540,355)	(1,511,509)	(1,046,876)	(1,050,944)	(1,343,680)	(1,104,891)	(1,018,437)
000-Administration Total	1,346,290	409,358	930,656	1,006,601	785,733	1,091,361	1,237,783
101-Parks Maintenance							
4-Revenues	1,798,799	1,719,534	1,844,882	1,844,882	1,898,413	1,953,772	2,011,753
5-Expenses	(2,331,860)	(2,458,382)	(2,583,352)	(2,306,885)	(2,600,831)	(2,611,011)	(3,109,169)
101-Parks Maintenance Total	(533,062)	(738,848)	(738,470)	(462,003)	(702,418)	(657,239)	(1,097,416)
418-Human Resources							
5-Expenses	(64,371)	(71,238)	(43,288)	(43,482)	(47,502)	(47,988)	(48,541)
418-Human Resources Total	(64,371)	(71,238)	(43,288)	(43,482)	(47,502)	(47,988)	(48,541)
419-Finance							
5-Expenses	(155,826)	(172,700)	(206,690)	(200,118)	(201,456)	(204,581)	(209,058)
419-Finance Total	(155,826)	(172,700)	(206,690)	(200,118)	(201,456)	(204,581)	(209,058)
430-Historical Museum							
4-Revenues	151,951	161,713	191,250	159,450	190,350	196,000	198,900
5-Expenses	(143,855)	(175,825)	(205,917)	(179,007)	(209,031)	(214,815)	(220,308)
430-Historical Museum Total	8,095	(14,112)	(14,667)	(19,557)	(18,681)	(18,815)	(21,408)
10-General Total	601,126	(587,540)	(72,459)	281,442	(184,323)	162,737	(138,641)
20-Recreation							
000-Administration							
4-Revenues	3,945,398	3,625,388	3,806,041	3,786,416	3,920,514	4,029,278	4,147,374
5-Expenses	(1,827,440)	(3,675,452)	(2,475,594)	(2,334,520)	(3,964,135)	(4,003,576)	(3,383,774)
000-Administration Total	2,117,958	(50,064)	1,330,447	1,451,896	(43,621)	25,702	763,600
101-Parks Maintenance							
4-Revenues	32,180	35,299	12,261	21,979	12,261	12,506	12,756
5-Expenses	(868,945)	(1,011,906)	(1,094,356)	(1,058,327)	(1,025,376)	(1,043,910)	(1,063,221)
101-Parks Maintenance Total	(836,764)	(976,607)	(1,082,095)	(1,036,348)	(1,013,115)	(1,031,404)	(1,050,465)
220-Recreation Programs							
4-Revenues	2,222,278	2,432,578	2,470,579	2,533,448	2,684,639	2,739,062	2,794,653

NET INCOME (LOSS) BY FUND OR DEPARTMENT
within fund

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
5-Expenses	(1,682,688)	(1,892,436)	(2,124,576)	(1,969,657)	(2,006,165)	(2,039,744)	(2,075,323)
220-Recreation Programs Total	539,590	540,142	346,003	563,791	678,475	699,318	719,330
221-Athletics							
4-Revenues	599,813	592,328	825,351	548,522	617,943	555,701	561,252
5-Expenses	(550,144)	(608,153)	(573,064)	(581,665)	(594,612)	(557,716)	(571,696)
221-Athletics Total	49,669	(15,825)	252,287	(33,143)	23,331	(2,015)	(10,444)
222-Pools							
4-Revenues	920,299	971,548	985,300	865,790	972,850	989,350	1,002,350
5-Expenses	(699,075)	(748,605)	(795,905)	(751,167)	(790,363)	(811,460)	(825,120)
222-Pools Total	221,224	222,943	189,396	114,623	182,487	177,890	177,230
223-Recreation Facilities-The Zone							
4-Revenues				0	0	0	0
5-Expenses				0	0	0	0
223-Recreation Facilities-The Zone Total				0	0	0	0
224-Recreation Facilities							
4-Revenues	59,160	62,167	57,840	62,843	62,368	62,800	64,256
5-Expenses	(602,111)	(476,781)	(599,294)	(553,137)	(528,548)	(545,195)	(562,483)
224-Recreation Facilities Total	(542,951)	(414,614)	(541,454)	(490,294)	(466,181)	(482,395)	(498,227)
350-Special Facilities							
4-Revenues	832,894	816,342	846,396	822,078	844,541	858,176	873,912
5-Expenses	(627,699)	(687,172)	(763,332)	(724,700)	(762,264)	(775,539)	(789,969)
350-Special Facilities Total	205,195	129,169	83,064	97,378	82,277	82,637	83,943
418-Human Resources							
5-Expenses	(45,875)	(46,869)	(54,877)	(54,548)	(57,911)	(58,659)	(59,384)
418-Human Resources Total	(45,875)	(46,869)	(54,877)	(54,548)	(57,911)	(58,659)	(59,384)
419-Finance							
5-Expenses	(182,710)	(190,629)	(218,876)	(206,534)	(211,874)	(217,076)	(222,438)
419-Finance Total	(182,710)	(190,629)	(218,876)	(206,534)	(211,874)	(217,076)	(222,438)
20-Recreation Total	1,525,334	(802,353)	303,894	406,822	(826,132)	(806,003)	(96,855)
21-Special Recreation							
000-Administration							

NET INCOME (LOSS) BY FUND OR DEPARTMENT
within fund

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
4-Revenues	864,137	874,240	884,350	884,380	845,209	845,209	845,209
5-Expenses	(863,723)	(873,628)	(873,628)	(873,630)	(873,630)	(873,630)	0
000-Administration Total	414	612	10,722	10,750	(28,421)	(28,421)	845,209
21-Special Recreation Total	414	612	10,722	10,750	(28,421)	(28,421)	845,209
22-Cosley Zoo							
000-Administration							
4-Revenues	758,519	766,455	1,018,477	1,018,477	811,996	819,657	827,617
5-Expenses	(31,876)	(16,643)	(12,421)	(11,468)	(11,230)	(11,446)	(11,671)
000-Administration Total	726,643	749,812	1,006,056	1,007,009	800,766	808,211	815,946
101-Parks Maintenance							
4-Revenues	881		0	0	0	0	0
5-Expenses	(172,302)	(180,344)	(201,011)	(197,276)	(212,357)	(217,654)	(223,114)
101-Parks Maintenance Total	(171,421)	(180,344)	(201,011)	(197,276)	(212,357)	(217,654)	(223,114)
220-Recreation Programs							
4-Revenues	71,365	80,497	83,583	86,373	91,251	93,433	95,295
5-Expenses	(46,973)	(44,204)	(54,987)	(52,052)	(52,692)	(53,696)	(54,704)
220-Recreation Programs Total	24,392	36,293	28,596	34,321	38,559	39,736	40,591
350-Special Facilities							
5-Expenses	(115,779)	(66,930)	(66,728)	(65,231)	(67,138)	(69,094)	(71,127)
350-Special Facilities Total	(115,779)	(66,930)	(66,728)	(65,231)	(67,138)	(69,094)	(71,127)
418-Human Resources							
5-Expenses	(7,194)	(7,675)	(7,063)	(6,479)	(6,660)	(6,827)	(6,947)
418-Human Resources Total	(7,194)	(7,675)	(7,063)	(6,479)	(6,660)	(6,827)	(6,947)
419-Finance							
5-Expenses	(40,284)	(41,029)	(45,761)	(41,300)	(43,808)	(44,905)	(46,037)
419-Finance Total	(40,284)	(41,029)	(45,761)	(41,300)	(43,808)	(44,905)	(46,037)
501-Cosley Zoo							
4-Revenues	282,302	282,485	326,400	332,100	337,500	339,900	344,100
5-Expenses	(755,664)	(751,341)	(804,963)	(785,969)	(841,889)	(860,045)	(879,000)
501-Cosley Zoo Total	(473,363)	(468,855)	(478,563)	(453,869)	(504,389)	(520,145)	(534,900)
22-Cosley Zoo Total	(57,006)	21,273	235,526	277,175	4,972	(10,678)	(25,589)

NET INCOME (LOSS) BY FUND OR DEPARTMENT
within fund

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
23-Liability							
000-Administration							
4-Revenues	565,249	517,010	651,438	651,738	527,330	625,835	664,740
5-Expenses	(562,653)	(494,660)	(559,386)	(552,870)	(555,531)	(583,258)	(612,345)
000-Administration Total	2,596	22,350	92,052	98,868	(28,201)	42,577	52,395
418-Human Resources							
5-Expenses	(22,065)	(22,017)	(22,000)	(25,000)	(25,000)	(25,000)	(25,000)
418-Human Resources Total	(22,065)	(22,017)	(22,000)	(25,000)	(25,000)	(25,000)	(25,000)
23-Liability Total	(19,468)	333	70,052	73,868	(53,201)	17,577	27,395
24-Audit							
000-Administration							
4-Revenues	10,213	4,775	4,413	4,513	698	698	18,608
5-Expenses	(17,754)	(19,039)	(34,719)	(22,109)	(26,900)	(27,400)	(27,850)
000-Administration Total	(7,541)	(14,264)	(30,306)	(17,596)	(26,202)	(26,702)	(9,242)
24-Audit Total	(7,541)	(14,264)	(30,306)	(17,596)	(26,202)	(26,702)	(9,242)
25-FICA							
000-Administration							
4-Revenues	481,262	136,390	487,360	483,635	546,305	540,718	549,658
5-Expenses	(483,459)	(503,762)	(523,120)	(515,000)	(532,448)	(539,668)	(546,613)
000-Administration Total	(2,197)	(367,372)	(35,760)	(31,365)	13,857	1,050	3,045
25-FICA Total	(2,197)	(367,372)	(35,760)	(31,365)	13,857	1,050	3,045
26-IMRF							
000-Administration							
4-Revenues	548,016	1,361,273	858,741	855,426	886,256	872,311	886,226
5-Expenses	(813,506)	(838,898)	(858,273)	(845,000)	(832,000)	(864,000)	(878,000)
000-Administration Total	(265,490)	522,375	468	10,426	54,256	8,311	8,226
26-IMRF Total	(265,490)	522,375	468	10,426	54,256	8,311	8,226
30-Debt Service							
000-Administration							
4-Revenues	4,099,978	4,265,759	4,856,465	4,843,437	4,832,103	4,960,470	5,096,076

NET INCOME (LOSS) BY FUND OR DEPARTMENT
within fund

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
5-Expenses	(4,101,473)	(4,217,816)	(4,859,363)	(4,860,126)	(4,940,959)	(4,965,514)	(5,101,682)
000-Administration Total	(1,496)	47,943	(2,898)	(16,688)	(108,856)	(5,043)	(5,606)
30-Debt Service Total	(1,496)	47,943	(2,898)	(16,688)	(108,856)	(5,043)	(5,606)
40-Capital Projects							
000-Administration							
4-Revenues	1,051,967	8,313,770	2,781,535	1,834,985	3,858,945	3,209,777	2,455,631
5-Expenses	(1,853,241)	(8,053,289)	(3,567,543)	(2,759,703)	(2,624,510)	(911,270)	(757,160)
000-Administration Total	(801,274)	260,482	(786,008)	(924,718)	1,234,435	2,298,507	1,698,471
100-Parks Department							
5-Expenses			0	0	0	0	0
100-Parks Department Total			0	0	0	0	0
101-Parks Maintenance							
4-Revenues		690	0	0	0	0	0
5-Expenses	(212,883)	(239,836)	(284,571)	(284,173)	(285,579)	(290,435)	(295,672)
101-Parks Maintenance Total	(212,883)	(239,146)	(284,571)	(284,173)	(285,579)	(290,435)	(295,672)
200-Recreation Department							
5-Expenses			0	0	0	0	0
200-Recreation Department Total			0	0	0	0	0
222-Pools							
5-Expenses			0	0	0	0	0
222-Pools Total			0	0	0	0	0
600-Arrowhead							
5-Expenses			0	0	0	0	0
600-Arrowhead Total			0	0	0	0	0
700-Cosley Zoo							
5-Expenses			0	0	0	0	0
700-Cosley Zoo Total			0	0	0	0	0
800-Park Project Locations							
4-Revenues			0	0	0	0	0
5-Expenses	(784,388)	(2,820,457)	(3,213,879)	(1,146,500)	(1,678,335)	(1,581,265)	(940,590)
800-Park Project Locations Total	(784,388)	(2,820,457)	(3,213,879)	(1,146,500)	(1,678,335)	(1,581,265)	(940,590)

NET INCOME (LOSS) BY FUND OR DEPARTMENT
within fund

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
40-Capital Projects Total	(1,798,545)	(2,799,122)	(4,284,458)	(2,355,391)	(729,479)	426,807	462,209
60-Golf Fund							
000-Administration							
4-Revenues	1,393,402	1,079,994	1,071,074	1,072,874	1,301,664	1,489,969	1,697,187
5-Expenses	(2,178,447)	(2,256,736)	(1,715,614)	(1,671,232)	(1,970,646)	(2,182,648)	(2,460,857)
000-Administration Total	(785,045)	(1,176,742)	(644,540)	(598,358)	(668,982)	(692,679)	(763,670)
101-Parks Maintenance							
5-Expenses	(16,250)	(22,367)	(23,505)	(22,363)	(23,948)	(24,546)	(25,162)
101-Parks Maintenance Total	(16,250)	(22,367)	(23,505)	(22,363)	(23,948)	(24,546)	(25,162)
418-Human Resources							
5-Expenses	(70,638)	(78,537)	(53,081)	(45,987)	(49,426)	(50,572)	(51,705)
418-Human Resources Total	(70,638)	(78,537)	(53,081)	(45,987)	(49,426)	(50,572)	(51,705)
419-Finance							
5-Expenses	(162,162)	(155,349)	(191,231)	(176,883)	(184,289)	(188,849)	(193,184)
419-Finance Total	(162,162)	(155,349)	(191,231)	(176,883)	(184,289)	(188,849)	(193,184)
601-Golf Maintenance							
4-Revenues			0	0	0	0	0
5-Expenses	(918,889)	(948,483)	(1,039,339)	(1,198,533)	(1,227,361)	(1,310,435)	(1,092,017)
601-Golf Maintenance Total	(918,889)	(948,483)	(1,039,339)	(1,198,533)	(1,227,361)	(1,310,435)	(1,092,017)
611-Pro Shop/Golf Fees							
4-Revenues	2,035,590	2,293,302	2,433,150	2,219,891	2,491,675	2,638,400	2,674,400
5-Expenses	(622,272)	(666,513)	(731,607)	(689,861)	(1,081,434)	(701,536)	(1,296,764)
611-Pro Shop/Golf Fees Total	1,413,318	1,626,789	1,701,543	1,530,030	1,410,241	1,936,864	1,377,636
612-Food and Beverage							
4-Revenues	4,866,354	4,886,425	5,260,134	5,038,821	5,197,424	5,397,746	5,557,619
5-Expenses	(3,659,297)	(3,735,937)	(4,074,383)	(3,883,714)	(4,362,433)	(4,100,715)	(4,652,914)
612-Food and Beverage Total	1,207,057	1,150,489	1,185,751	1,155,107	834,991	1,297,031	904,705
613-Cross Country Skiing							
4-Revenues	15,231	5,041	15,000	4,737	15,000	15,000	18,000
5-Expenses	(1,770)	(5,456)	(9,425)	(6,540)	(9,436)	(9,437)	(9,439)
613-Cross Country Skiing Total	13,461	(415)	5,575	(1,803)	5,564	5,563	8,561

NET INCOME (LOSS) BY FUND OR DEPARTMENT
within fund

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
60-Golf Fund Total	680,852	395,382	941,173	641,210	96,790	972,377	165,163
70-Information Systems ISF							
000-Administration							
4-Revenues	245,215	261,552	301,114	301,114	303,695	300,462	300,841
5-Expenses	(274,799)	(278,972)	(301,114)	(301,114)	(303,695)	(300,462)	(300,841)
000-Administration Total	(29,583)	(17,419)	0	0	0	0	0
70-Information Systems ISF Total	(29,583)	(17,419)	0	0	0	0	0
75-Health Insurance							
000-Administration							
4-Revenues	1,253,935	1,325,114	1,649,029	1,649,029	1,789,128	1,882,801	1,982,461
5-Expenses	(1,253,935)	(1,325,114)	(1,650,679)	(1,650,479)	(1,790,878)	(1,808,761)	(1,826,824)
000-Administration Total	0	0	(1,650)	(1,450)	(1,750)	74,040	155,637
75-Health Insurance Total	0	0	(1,650)	(1,450)	(1,750)	74,040	155,637
Grand Total	626,400	(3,600,152)	(2,865,696)	(720,797)	(1,788,490)	786,051	1,390,952

BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

Row Labels	2012		2013		2014 Proposed	2015	2016
	2011 Actuals	Actuals	2013 Budget	Projections		Proposed Budget	Proposed Budget
10-General							
000-Nonspecified Area							
4-Revenues	3,701,842	3,650,968	3,848,014	3,814,464	3,956,176	4,072,534	4,191,376
5-Expenses	(3,066,695)	(4,163,358)	(3,784,002)	(3,429,488)	(4,005,141)	(3,779,206)	(4,194,951)
000-Nonspecified Area Total	635,147	(512,390)	64,012	384,976	(48,965)	293,328	(3,575)
113-Green Team							
4-Revenues	187	332	100	233	250	240	247
5-Expenses	(375)	(477)	(500)	(500)	(500)	(515)	(530)
113-Green Team Total	(188)	(145)	(400)	(267)	(250)	(275)	(283)
415-Marketing							
4-Revenues	5,000	1,760	1,000	1,000	0	0	0
5-Expenses	(54,987)	(98,029)	(139,636)	(140,436)	(154,959)	(159,190)	(163,660)
415-Marketing Total	(49,987)	(96,269)	(138,636)	(139,436)	(154,959)	(159,190)	(163,660)
416-Special Events							
4-Revenues	130,364	149,054	164,550	165,180	180,750	192,250	194,250
5-Expenses	(106,532)	(129,714)	(139,194)	(148,952)	(156,329)	(156,829)	(156,829)
416-Special Events Total	23,833	19,340	25,356	16,228	24,421	35,421	37,421
854-Historical Museum							
5-Expenses	(7,679)	1,924	(14,525)	(14,525)	(14,525)	(14,815)	(15,110)
854-Historical Museum Total	(7,679)	1,924	(14,525)	(14,525)	(14,525)	(14,815)	(15,110)
856-Prairie Ave Building							
4-Revenues			0	81,000	81,000	81,000	81,000
5-Expenses			(8,266)	(46,534)	(71,045)	(72,731)	(74,433)
856-Prairie Ave Building Total			(8,266)	34,466	9,955	8,269	6,567
10-General Total	601,126	(587,540)	(72,459)	281,442	(184,323)	162,737	(138,641)
20-Recreation							
000-Nonspecified Area							
4-Revenues	3,847,366	3,541,484	3,690,802	3,688,977	3,791,275	3,900,239	4,018,539
5-Expenses	(1,743,662)	(3,678,038)	(2,489,154)	(2,332,715)	(3,864,130)	(3,896,226)	(3,270,545)
000-Nonspecified Area Total	2,103,704	(136,554)	1,201,648	1,356,263	(72,855)	4,013	747,994
112-Lincoln Marsh							
4-Revenues	156,956	154,436	146,759	151,601	166,133	171,119	176,250
5-Expenses	(322,605)	(326,601)	(381,605)	(356,428)	(415,487)	(427,405)	(440,262)

BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

Row Labels	2012		2013		2014 Proposed	2015	2016
	2011 Actuals	Actuals	2013 Budget	Projections		Proposed Budget	Proposed Budget
112-Lincoln Marsh Total	(165,649)	(172,164)	(234,846)	(204,828)	(249,354)	(256,286)	(264,012)
201-Arts and Crafts							
4-Revenues	31,318	31,514	34,504	33,977	32,879	33,590	34,332
5-Expenses	(18,521)	(20,958)	(18,937)	(19,808)	(17,626)	(17,766)	(18,506)
201-Arts and Crafts Total	12,797	10,556	15,567	14,169	15,253	15,824	15,825
202-Fitness/Dance							
4-Revenues	80,799	96,934	89,276	91,562	94,449	96,338	98,265
5-Expenses	(66,059)	(85,400)	(77,808)	(79,610)	(81,483)	(82,873)	(84,252)
202-Fitness/Dance Total	14,740	11,534	11,468	11,952	12,966	13,465	14,013
203-Athletic Programs							
4-Revenues	287,711	300,318	308,636	292,789	295,967	301,886	307,984
5-Expenses	(191,761)	(197,813)	(218,736)	(204,148)	(206,695)	(209,811)	(212,986)
203-Athletic Programs Total	95,949	102,505	89,901	88,641	89,272	92,075	94,998
204-Leagues							
4-Revenues	639,673	828,911	828,772	889,900	944,909	963,861	983,084
5-Expenses	(472,162)	(632,241)	(738,270)	(700,696)	(723,537)	(735,386)	(747,473)
204-Leagues Total	167,511	196,671	90,502	189,204	221,372	228,476	235,611
206-Outdoor Education							
4-Revenues	0		0	0	0	0	0
5-Expenses			0	0	0	0	0
206-Outdoor Education Total	0		0	0	0	0	0
207-Camps and Preschool							
4-Revenues	514,711	502,845	545,368	517,437	552,545	563,619	574,868
5-Expenses	(361,091)	(348,845)	(377,529)	(358,430)	(379,704)	(385,777)	(391,982)
207-Camps and Preschool Total	153,620	154,000	167,839	159,007	172,841	177,842	182,886
208-General Interests							
4-Revenues	147,015	145,730	170,792	156,047	168,984	171,736	174,526
5-Expenses	(124,274)	(132,268)	(146,606)	(138,288)	(142,044)	(143,876)	(145,750)
208-General Interests Total	22,741	13,462	24,186	17,760	26,940	27,859	28,776
209-Special Events							
4-Revenues	6,399	8,269	9,409	9,265	10,679	10,888	11,099
5-Expenses	(5,457)	(6,099)	(5,958)	(5,705)	(7,659)	(7,757)	(7,836)
209-Special Events Total	942	2,169	3,452	3,560	3,020	3,131	3,263

BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

Row Labels	2012		2013		2014 Proposed	2015	2016
	2011 Actuals	Actuals	2013 Budget	Projections		Proposed Budget	Proposed Budget
220-Community Center							
4-Revenues	55,068	58,227	53,840	58,843	58,368	58,800	60,150
5-Expenses	(878,445)	(856,383)	(972,593)	(922,321)	(895,890)	(920,881)	(946,740)
220-Community Center Total	(823,377)	(798,156)	(918,753)	(863,479)	(837,522)	(862,081)	(886,590)
221-Wheaton Youth Cheerleading							
4-Revenues	88,400	80,477	123,499	67,918	69,171	70,555	71,966
5-Expenses	(74,144)	(87,223)	(59,664)	(63,861)	(74,351)	(75,419)	(76,505)
221-Wheaton Youth Cheerleading Total	14,256	(6,746)	63,835	4,057	(5,180)	(4,864)	(4,539)
222-Wheaton Youth Football							
4-Revenues	215,358	200,431	324,363	202,655	202,655	206,708	210,842
5-Expenses	(196,333)	(217,581)	(188,251)	(193,178)	(202,352)	(205,217)	(208,126)
222-Wheaton Youth Football Total	19,025	(17,149)	136,112	9,477	303	1,491	2,717
223-Youth Baseball/Softball							
4-Revenues	296,055	311,420	377,489	277,949	346,117	278,439	278,444
5-Expenses	(279,667)	(303,350)	(325,149)	(324,626)	(317,908)	(277,080)	(287,065)
223-Youth Baseball/Softball Total	16,388	8,070	52,340	(46,677)	28,208	1,359	(8,622)
225-Central Athletic Center							
4-Revenues	121,080	79,174	82,600	79,950	126,300	128,826	131,403
5-Expenses	(122,887)	(97,643)	(138,528)	(81,923)	(113,933)	(117,353)	(120,651)
225-Central Athletic Center Total	(1,807)	(18,469)	(55,928)	(1,973)	12,367	11,473	10,752
226-Wheaton Wings							
4-Revenues			0	0	0	0	0
5-Expenses			0	0	0	0	0
226-Wheaton Wings Total			0	0	0	0	0
231-Northside Pool							
4-Revenues	258,200	293,184	304,533	258,400	293,300	299,800	303,300
5-Expenses	(279,939)	(281,105)	(295,166)	(280,790)	(300,119)	(305,392)	(309,282)
231-Northside Pool Total	(21,739)	12,079	9,367	(22,390)	(6,819)	(5,592)	(5,982)
232-Rice Pool							
4-Revenues	662,099	678,365	680,767	607,390	679,550	689,550	699,050
5-Expenses	(602,054)	(630,366)	(671,767)	(626,741)	(657,453)	(677,027)	(690,476)
232-Rice Pool Total	60,045	47,999	9,000	(19,351)	22,097	12,523	8,574

BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

Row Labels	2012		2013		2015	2016	
	2011 Actuals	Actuals	2013 Budget	Projections	Proposed Budget	Proposed Budget	
302-Parks Plus Fitness Center							
4-Revenues	813,757	793,699	817,896	802,278	822,241	846,662	
5-Expenses	(594,124)	(599,261)	(637,765)	(614,120)	(641,281)	(663,945)	
302-Parks Plus Fitness Center Total	219,633	194,437	180,131	188,158	180,960	182,717	
303-Clocktower Com. and Mini Golf							
4-Revenues	19,137	19,722	28,500	19,800	22,300	27,250	
5-Expenses	(28,860)	(34,898)	(37,252)	(32,295)	(34,554)	(36,057)	
303-Clocktower Com. and Mini Golf Total	(9,723)	(15,176)	(8,752)	(12,495)	(12,254)	(8,807)	
304-Leisure Center							
4-Revenues	170,820	199,973	178,023	234,445	214,855	223,480	
5-Expenses	(277,900)	(316,456)	(353,242)	(345,318)	(327,037)	(338,579)	
304-Leisure Center Total	(107,080)	(116,483)	(175,219)	(110,873)	(112,182)	(115,099)	
305-Adult Education							
4-Revenues	71,173	73,303	70,940	70,475	70,439	73,060	
5-Expenses	(89,161)	(109,938)	(111,403)	(99,217)	(67,637)	(70,254)	
305-Adult Education Total	(17,988)	(36,635)	(40,462)	(28,742)	2,802	2,806	
415-Marketing							
4-Revenues	23,740	16,600	12,000	12,000	12,000	12,000	
5-Expenses	(278,855)	(279,043)	(329,149)	(326,822)	(334,545)	(346,674)	
415-Marketing Total	(255,115)	(262,443)	(317,149)	(314,822)	(322,545)	(334,674)	
416-Special Events							
4-Revenues	105,187	120,636	125,000	117,418	140,000	140,000	
5-Expenses	(78,728)	(96,496)	(125,343)	(127,214)	(135,822)	(139,463)	
416-Special Events Total	26,460	24,140	(343)	(9,796)	4,178	537	
20-Recreation Total	1,525,334	(802,353)	303,894	406,822	(826,132)	(806,003)	(96,855)
21-Special Recreation							
000-Nonspecified Area							
4-Revenues	864,137	874,240	884,350	884,380	845,209	845,209	
5-Expenses	(863,723)	(873,628)	(873,628)	(873,630)	(873,630)	0	
000-Nonspecified Area Total	414	612	10,722	10,750	(28,421)	(28,421)	845,209
21-Special Recreation Total	414	612	10,722	10,750	(28,421)	(28,421)	845,209
22-Cosley Zoo							

BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

Row Labels	2012		2013		2015	2016
	2011 Actuals	Actuals	2013 Budget	Projections	Proposed Budget	Proposed Budget
000-Nonspecified Area						
4-Revenues	1,040,702	1,045,941	1,344,877	1,350,577	1,149,496	1,171,717
5-Expenses	(1,057,559)	(1,027,148)	(1,107,915)	(1,079,278)	(1,154,721)	(1,207,615)
000-Nonspecified Area Total	(16,858)	18,793	236,962	271,299	(5,225)	(35,898)
206-Outdoor Education						
4-Revenues	71,365	80,497	83,583	86,373	91,251	95,295
5-Expenses	(46,973)	(44,204)	(54,987)	(52,052)	(52,692)	(54,704)
206-Outdoor Education Total	24,392	36,293	28,596	34,321	38,559	40,591
415-Marketing						
4-Revenues	1,000	3,000	0	0	0	0
5-Expenses	(65,540)	(36,814)	(30,032)	(28,446)	(28,362)	(30,282)
415-Marketing Total	(64,540)	(33,814)	(30,032)	(28,446)	(28,362)	(30,282)
813-Cosley Zoo						
4-Revenues			0	0	0	0
813-Cosley Zoo Total			0	0	0	0
22-Cosley Zoo Total	(57,006)	21,273	235,526	277,175	4,972	(25,589)
23-Liability						
000-Nonspecified Area						
4-Revenues	565,249	517,010	651,438	651,738	527,330	664,740
5-Expenses	(584,718)	(516,677)	(581,386)	(577,870)	(580,531)	(608,258)
000-Nonspecified Area Total	(19,468)	333	70,052	73,868	(53,201)	27,395
23-Liability Total	(19,468)	333	70,052	73,868	(53,201)	27,395
24-Audit						
000-Nonspecified Area						
4-Revenues	10,213	4,775	4,413	4,513	698	18,608
5-Expenses	(17,754)	(19,039)	(34,719)	(22,109)	(26,900)	(27,850)
000-Nonspecified Area Total	(7,541)	(14,264)	(30,306)	(17,596)	(26,202)	(9,242)
24-Audit Total	(7,541)	(14,264)	(30,306)	(17,596)	(26,202)	(9,242)
25-FICA						
000-Nonspecified Area						
4-Revenues	481,262	136,390	487,360	483,635	546,305	549,658
5-Expenses	(483,459)	(503,762)	(523,120)	(515,000)	(532,448)	(546,613)

BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

Row Labels	2012		2013		2014 Proposed	2015	2016
	2011 Actuals	Actuals	2013 Budget	Projections		Proposed Budget	Proposed Budget
000-Nonspecified Area Total	(2,197)	(367,372)	(35,760)	(31,365)	13,857	1,050	3,045
25-FICA Total	(2,197)	(367,372)	(35,760)	(31,365)	13,857	1,050	3,045
26-IMRF							
000-Nonspecified Area							
4-Revenues	548,016	1,361,273	858,741	855,426	886,256	872,311	886,226
5-Expenses	(813,506)	(838,898)	(858,273)	(845,000)	(832,000)	(864,000)	(878,000)
000-Nonspecified Area Total	(265,490)	522,375	468	10,426	54,256	8,311	8,226
26-IMRF Total	(265,490)	522,375	468	10,426	54,256	8,311	8,226
30-Debt Service							
000-Nonspecified Area							
4-Revenues	4,099,978	4,265,759	4,856,465	4,843,437	4,832,103	4,960,470	5,096,076
5-Expenses	(4,101,473)	(4,217,816)	(4,859,363)	(4,860,126)	(4,940,959)	(4,965,514)	(5,101,682)
000-Nonspecified Area Total	(1,496)	47,943	(2,898)	(16,688)	(108,856)	(5,043)	(5,606)
30-Debt Service Total	(1,496)	47,943	(2,898)	(16,688)	(108,856)	(5,043)	(5,606)
40-Capital Projects							
000-Nonspecified Area							
4-Revenues	1,045,245	5,860,302	2,781,535	1,834,985	3,858,945	3,209,777	2,455,631
5-Expenses	(415,208)	(319,626)	(1,694,689)	(891,451)	(2,270,089)	(1,056,705)	(1,052,832)
000-Nonspecified Area Total	630,037	5,540,676	1,086,846	943,534	1,588,856	2,153,072	1,402,799
112-Lincoln Marsh							
5-Expenses	(7,427)	(1,479)	0	0	0	0	0
112-Lincoln Marsh Total	(7,427)	(1,479)	0	0	0	0	0
182-Service Center Project							
4-Revenues			0	0	0	0	0
5-Expenses			0	0	0	0	0
182-Service Center Project Total			0	0	0	0	0
183-Golf Service Center Project							
4-Revenues			0	0	0	0	0
183-Golf Service Center Project Total			0	0	0	0	0
184-Northside Park Lagoon Renovtn							
4-Revenues	6,722	13,658	0	0	0	0	0

BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

Row Labels	2012		2013		2015		2016
	2011 Actuals	Actuals	2013 Budget	Projections	2014 Proposed	Proposed Budget	Proposed Budget
5-Expenses	(1,650,916)	(2,987,552)	(603,525)	(603,525)	0	0	0
184-Northside Park Lagoon Renovtn Total	(1,644,194)	(2,973,894)	(603,525)	(603,525)	0	0	0
185-Golf Course Renovatn Project							
4-Revenues			0	0	0	0	0
5-Expenses			0	0	0	0	0
185-Golf Course Renovatn Project Total			0	0	0	0	0
186-Overpass Construction Project							
4-Revenues			0	0	0	0	0
5-Expenses		(4,043)	0	0	0	0	0
186-Overpass Construction Project Total		(4,043)	0	0	0	0	0
187-Central Athletic Cntr Project							
4-Revenues		2,440,500	0	0	0	0	0
5-Expenses		(4,981,905)	(1,553,900)	(1,548,900)	(640,000)	(145,000)	0
187-Central Athletic Cntr Project Total		(2,541,405)	(1,553,900)	(1,548,900)	(640,000)	(145,000)	0
805-Atten							
5-Expenses			(335,000)	(317,000)	(113,000)	(75,000)	0
805-Atten Total			(335,000)	(317,000)	(113,000)	(75,000)	0
806-Briarpatch							
5-Expenses	(175,125)		(15,000)	(13,200)	0	0	0
806-Briarpatch Total	(175,125)		(15,000)	(13,200)	0	0	0
809-Brighton							
5-Expenses			0	0	0	0	0
809-Brighton Total			0	0	0	0	0
811-Manchester							
5-Expenses		(800)	(800)	(800)	(800)	(800)	(800)
811-Manchester Total		(800)	(800)	(800)	(800)	(800)	(800)
812-Central Park and.Athletic Ctr.							
5-Expenses	(12,861)	0	0	0	0	0	0
812-Central Park and.Athletic Ctr. Total	(12,861)	0	0	0	0	0	0
813-Cosley Zoo							
5-Expenses	(92,734)	(2,378,796)	(21,860)	(13,555)	(92,000)	(70,855)	(56,835)
813-Cosley Zoo Total	(92,734)	(2,378,796)	(21,860)	(13,555)	(92,000)	(70,855)	(56,835)

BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

Row Labels	2012		2013		2015	2016
	2011 Actuals	Actuals	2013 Budget	Projections	Proposed Budget	Proposed Budget
815-Graf Park						
5-Expenses	(609)		(60,000)	(60,000)	0	0
815-Graf Park Total	(609)		(60,000)	(60,000)	0	0
816-Hawthorne Junction						
5-Expenses			0	0	0	(100,000)
816-Hawthorne Junction Total			0	0	0	(100,000)
817-Herrick						
5-Expenses		(136,372)	0	0	0	0
817-Herrick Total		(136,372)	0	0	0	0
818-Hoffman Park						
5-Expenses			0	0	0	(125,000)
818-Hoffman Park Total			0	0	0	(125,000)
819-Hurley Gardens						
5-Expenses		(5,217)	0	0	0	(20,000)
819-Hurley Gardens Total		(5,217)	0	0	0	(20,000)
820-Kelly Park						
5-Expenses	(56,473)	(94,131)	0	0	0	0
820-Kelly Park Total	(56,473)	(94,131)	0	0	0	0
822-Lincoln Marsh						
5-Expenses	0	(19,902)	(1,285,424)	(403,665)	(396,085)	(431,535)
822-Lincoln Marsh Total	0	(19,902)	(1,285,424)	(403,665)	(396,085)	(431,535)
825-Memorial Park						
5-Expenses			(29,186)	(6,600)	(5,730)	(22,575)
825-Memorial Park Total			(29,186)	(6,600)	(5,730)	(22,575)
826-Northside Park						
5-Expenses		0	(69,494)	(45,280)	(117,175)	(21,130)
826-Northside Park Total		0	(69,494)	(45,280)	(117,175)	(21,130)
828-Rathje						
5-Expenses		(16,386)	(120,000)	(120,000)	(157,620)	0
828-Rathje Total		(16,386)	(120,000)	(120,000)	(157,620)	0

BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

Row Labels	2012		2013		2015	2016
	2011 Actuals	Actuals	2013 Budget	Projections	Proposed Budget	Proposed Budget
829-Hull						
5-Expenses			0	0	(120,000)	0
829-Hull Total			0	0	(120,000)	0
835-Seven Gables						
5-Expenses	(1,336)	(96,850)	0	0	0	(72,100)
835-Seven Gables Total	(1,336)	(96,850)	0	0	0	(72,100)
844-Arrowhead Golf Club						
5-Expenses			(175,000)	(35,000)	(140,000)	0
844-Arrowhead Golf Club Total			(175,000)	(35,000)	(140,000)	0
845-Scottdale Park						
5-Expenses			0	0	0	(160,000)
845-Scottdale Park Total			0	0	0	(160,000)
846-CC and Rice and Blanchard						
5-Expenses	(399,960)	(77,508)	(226,115)	(130,400)	(309,925)	(678,370)
846-CC and Rice and Blanchard Total	(399,960)	(77,508)	(226,115)	(130,400)	(309,925)	(678,370)
849-Toohey Park						
5-Expenses		(800)	(800)	(800)	(800)	(800)
849-Toohey Park Total		(800)	(800)	(800)	(800)	(800)
850-Hillside Tot Lot						
5-Expenses			0	0	0	(125,000)
850-Hillside Tot Lot Total			0	0	0	(125,000)
851-Firefighters' Park						
5-Expenses		(200)	(200)	(200)	(200)	(200)
851-Firefighters' Park Total		(200)	(200)	(200)	(200)	(200)
852-Clocktower						
5-Expenses			0	0	0	(20,000)
852-Clocktower Total			0	0	0	(20,000)
853-Lucent Leased						
4-Revenues			0	0	0	0
5-Expenses	(7,593)		(750,000)	0	0	0
853-Lucent Leased Total	(7,593)		(750,000)	0	0	0

BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

Row Labels	2012		2013		2015	2016
	2011 Actuals	Actuals	2013 Budget	Projections	Proposed Budget	Proposed Budget
854-Historical Museum						
5-Expenses	(30,270)	7,983	(125,000)	0	(135,000)	0
854-Historical Museum Total	(30,270)	7,983	(125,000)	0	(135,000)	0
855-Central Athletic Center						
5-Expenses	0		0	0	0	0
855-Central Athletic Center Total	0		0	0	0	0
856-Prairie Ave Building						
5-Expenses			0	0	(90,000)	0
856-Prairie Ave Building Total			0	0	(90,000)	0
40-Capital Projects Total	(1,798,545)	(2,799,122)	(4,284,458)	(2,355,391)	(729,479)	426,807
60-Golf Fund						
000-Nonspecified Area						
4-Revenues	1,671,281	1,338,305	1,359,001	1,320,056	1,574,174	1,785,894
5-Expenses	(6,017,910)	(6,219,829)	(6,012,051)	(6,018,009)	(7,078,586)	(6,717,769)
000-Nonspecified Area Total	(4,346,629)	(4,881,524)	(4,653,050)	(4,697,953)	(5,504,412)	(4,931,875)
415-Marketing						
4-Revenues	1,000		0	0	0	0
5-Expenses	(93,783)	(91,876)	(112,591)	(102,139)	(120,622)	(125,679)
415-Marketing Total	(92,783)	(91,876)	(112,591)	(102,139)	(120,622)	(125,679)
901-Banquet						
4-Revenues	2,426,750	2,395,948	2,676,000	2,461,000	2,539,427	2,661,250
5-Expenses	(497,150)	(499,290)	(540,835)	(486,300)	(519,310)	(542,517)
901-Banquet Total	1,929,600	1,896,658	2,135,165	1,974,700	2,020,117	2,118,733
902-Restaurant						
4-Revenues	2,043,588	2,082,347	2,163,481	2,184,221	2,252,761	2,311,871
5-Expenses	(459,442)	(461,643)	(519,694)	(478,841)	(558,301)	(567,165)
902-Restaurant Total	1,584,146	1,620,704	1,643,787	1,705,380	1,694,460	1,744,706
903-Beverage Cart						
4-Revenues	111,141	108,134	115,526	110,000	115,526	120,000
5-Expenses	(19,894)	(21,134)	(17,668)	(15,515)	(17,635)	(17,648)
903-Beverage Cart Total	91,247	87,000	97,858	94,485	97,891	102,352
904-Halfway House						

BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

Row Labels	2012		2013		2015		2016
	2011 Actuals	Actuals	2013 Budget	Projections	2014 Proposed	Proposed Budget	Proposed Budget
4-Revenues	119,426	143,648	147,000	145,000	147,000	155,000	155,000
5-Expenses	(25,587)	(13,614)	(13,425)	(13,220)	(13,253)	(13,880)	(13,880)
904-Halfway House Total	93,839	130,034	133,575	131,780	133,747	141,120	141,120
911-Pro Shop							
4-Revenues	157,051	158,722	158,000	138,459	158,000	158,000	158,000
5-Expenses	(205,093)	(205,108)	(237,882)	(215,603)	(236,007)	(239,171)	(242,413)
911-Pro Shop Total	(48,042)	(46,385)	(79,882)	(77,144)	(78,007)	(81,171)	(84,413)
912-Green Fees							
4-Revenues	1,780,340	2,037,658	2,160,350	1,977,587	2,218,875	2,349,100	2,385,100
5-Expenses	(310,866)	(356,885)	(384,040)	(365,486)	(365,259)	(344,911)	(351,559)
912-Green Fees Total	1,469,474	1,680,773	1,776,310	1,612,101	1,853,616	2,004,189	2,033,541
60-Golf Fund Total	680,852	395,382	941,173	641,210	96,790	972,377	165,163
70-Information Systems ISF							
000-Nonspecified Area							
4-Revenues	245,215	261,552	301,114	301,114	303,695	300,462	300,841
5-Expenses	(274,799)	(278,972)	(301,114)	(301,114)	(303,695)	(300,462)	(300,841)
000-Nonspecified Area Total	(29,583)	(17,419)	0	0	0	0	0
70-Information Systems ISF Total	(29,583)	(17,419)	0	0	0	0	0
75-Health Insurance							
000-Nonspecified Area							
4-Revenues	1,253,935	1,325,114	1,649,029	1,649,029	1,789,128	1,882,801	1,982,461
5-Expenses	(1,253,935)	(1,325,114)	(1,650,679)	(1,650,479)	(1,790,878)	(1,808,761)	(1,826,824)
000-Nonspecified Area Total	0	0	(1,650)	(1,450)	(1,750)	74,040	155,637
75-Health Insurance Total	0	0	(1,650)	(1,450)	(1,750)	74,040	155,637
Grand Total	626,400	(3,600,152)	(2,865,696)	(720,797)	(1,788,490)	786,051	1,390,952

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
10-General							
4-Revenues							
41-Taxes	3,461,679	3,418,898	3,619,764	3,619,764	3,725,826	3,835,524	3,950,446
42-Charges for Services	165,707	171,413	207,400	196,200	213,800	228,910	232,780
43-Debt Proceeds			0	0	0	0	0
44-Rentals	3,344	4,600	8,000	88,000	89,000	89,500	90,000
45-Product Sales	4,313	6,356	6,000	10,163	12,550	13,590	13,647
46-Grants & Donations	15,618	7,504	30,500	7,500	32,500	33,500	34,500
47-Misc. Income	172,581	170,755	130,000	130,000	130,500	130,500	130,500
48-Interest Income	4,152	5,362	2,000	250	4,000	4,500	5,000
49-Transfers In	10,000	17,226	10,000	10,000	10,000	10,000	10,000
4-Revenues Total	3,837,394	3,802,114	4,013,664	4,061,877	4,218,176	4,346,024	4,466,873
5-Expenses							
51-Salaries & Wages	(1,840,545)	(1,925,599)	(1,991,351)	(1,878,083)	(2,056,998)	(2,067,435)	(2,108,247)
52-Contractual Services	(766,958)	(834,454)	(1,027,082)	(1,032,770)	(1,056,622)	(1,093,758)	(1,132,162)
53-Supplies	(397,611)	(414,999)	(532,528)	(462,322)	(509,898)	(492,562)	(502,634)
54-Other Charges	(88,015)	(66,609)	(138,866)	(114,599)	(126,205)	(127,299)	(128,418)
57-Capital	(143,139)	(248,572)	(152,509)	(48,874)	(152,776)	(152,233)	(584,053)
59-Transfers Out		(899,420)	(243,786)	(243,786)	(500,000)	(250,000)	(150,000)
5-Expenses Total	(3,236,268)	(4,389,654)	(4,086,123)	(3,780,435)	(4,402,499)	(4,183,287)	(4,605,514)
10-General Total	601,126	(587,540)	(72,459)	281,442	(184,323)	162,737	(138,641)
20-Recreation							
4-Revenues							
41-Taxes	3,680,008	3,363,413	3,570,133	3,570,133	3,675,113	3,784,812	3,899,734
42-Charges for Services	4,430,773	4,669,479	4,746,727	4,663,187	4,879,895	4,961,335	5,046,269
44-Rentals	212,539	186,720	157,574	154,991	208,500	208,139	212,580
45-Product Sales	207,115	212,843	221,100	194,542	220,925	224,648	227,409
46-Grants & Donations	39,174	38,735	39,248	25,734	25,875	26,040	26,161
47-Misc. Income	31,207	48,054	21,426	26,489	26,900	29,400	29,400
48-Interest Income	11,207	16,407	5,000	6,000	10,000	12,500	15,000
49-Transfers In			242,560	0	67,908	0	0
4-Revenues Total	8,612,022	8,535,650	9,003,768	8,641,076	9,115,116	9,246,873	9,456,553
5-Expenses							
51-Salaries & Wages	(3,560,126)	(3,743,859)	(3,908,322)	(3,770,995)	(3,927,395)	(3,995,269)	(4,063,982)
52-Contractual Services	(2,413,872)	(2,450,605)	(2,917,355)	(2,715,494)	(2,777,430)	(2,858,404)	(2,931,824)
53-Supplies	(851,762)	(866,866)	(913,759)	(844,066)	(949,326)	(938,790)	(961,732)
54-Other Charges	(202,404)	(186,316)	(242,070)	(201,198)	(228,798)	(231,263)	(232,720)

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
57-Capital	(48,524)	(83,244)	(208,368)	(192,501)	(48,298)	(19,149)	(3,149)
59-Transfers Out	(10,000)	(2,007,113)	(510,000)	(510,000)	(2,010,000)	(2,010,000)	(1,360,000)
5-Expenses Total	(7,086,688)	(9,338,004)	(8,699,874)	(8,234,254)	(9,941,248)	(10,052,875)	(9,553,408)
20-Recreation Total	1,525,334	(802,353)	303,894	406,822	(826,132)	(806,003)	(96,855)
21-Special Recreation							
4-Revenues							
41-Taxes	864,107	873,891	884,340	884,340	845,209	845,209	845,209
48-Interest Income	30	349	10	40	0	0	0
49-Transfers In			0	0	0	0	0
4-Revenues Total	864,137	874,240	884,350	884,380	845,209	845,209	845,209
5-Expenses							
51-Salaries & Wages			0	0	0	0	0
52-Contractual Services			0	0	0	0	0
53-Supplies			0	0	0	0	0
57-Capital	(863,723)	(873,628)	(873,628)	(873,630)	(873,630)	(873,630)	0
5-Expenses Total	(863,723)	(873,628)	(873,628)	(873,630)	(873,630)	(873,630)	0
21-Special Recreation Total	414	612	10,722	10,750	(28,421)	(28,421)	845,209
22-Cosley Zoo							
4-Revenues							
41-Taxes	757,503	763,371	774,691	774,691	811,996	819,657	827,617
42-Charges for Services	187,737	211,426	286,888	290,273	299,806	301,988	303,850
44-Rentals	14,434	19,311	18,500	23,600	23,600	25,600	27,600
45-Product Sales	404	781	1,695	1,100	1,445	1,445	1,445
46-Grants & Donations	151,692	134,269	102,500	103,500	103,500	103,900	106,100
47-Misc. Income	1,281	196	400	0	400	400	400
48-Interest Income	16	85	0	0	0	0	0
49-Transfers In			243,786	243,786	0	0	0
4-Revenues Total	1,113,067	1,129,438	1,428,460	1,436,950	1,240,747	1,252,990	1,267,012
5-Expenses							
51-Salaries & Wages	(784,079)	(743,026)	(760,908)	(744,946)	(774,655)	(789,778)	(805,064)
52-Contractual Services	(232,288)	(227,244)	(262,922)	(255,382)	(290,462)	(303,358)	(315,572)
53-Supplies	(106,542)	(98,768)	(128,534)	(119,002)	(128,415)	(128,732)	(129,303)
54-Other Charges	(40,376)	(37,565)	(39,920)	(39,795)	(40,755)	(41,055)	(41,918)
57-Capital	(6,788)	(1,562)	(650)	(650)	(1,489)	(744)	(744)
59-Transfers Out			0	0	0	0	0
5-Expenses Total	(1,170,073)	(1,108,166)	(1,192,934)	(1,159,775)	(1,235,775)	(1,263,668)	(1,292,601)
22-Cosley Zoo Total	(57,006)	21,273	235,526	277,175	4,972	(10,678)	(25,589)

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
23-Liability							
4-Revenues							
41-Taxes	564,770	516,364	651,238	651,238	526,930	625,435	664,340
47-Misc. Income		3	0	0	0	0	0
48-Interest Income	479	643	200	500	400	400	400
49-Transfers In			0	0	0	0	0
4-Revenues Total	565,249	517,010	651,438	651,738	527,330	625,835	664,740
5-Expenses							
51-Salaries & Wages			0	0	0	0	0
52-Contractual Services	(571,028)	(508,117)	(571,686)	(568,170)	(569,531)	(596,758)	(625,345)
53-Supplies	(13,689)	(8,560)	(9,700)	(9,700)	(11,000)	(11,500)	(12,000)
54-Other Charges			0	0	0	0	0
57-Capital			0	0	0	0	0
5-Expenses Total	(584,718)	(516,677)	(581,386)	(577,870)	(580,531)	(608,258)	(637,345)
23-Liability Total	(19,468)	333	70,052	73,868	(53,201)	17,577	27,395
24-Audit							
4-Revenues							
41-Taxes	9,987	4,514	4,263	4,263	498	498	18,408
48-Interest Income	226	261	150	250	200	200	200
49-Transfers In			0	0	0	0	0
4-Revenues Total	10,213	4,775	4,413	4,513	698	698	18,608
5-Expenses							
51-Salaries & Wages		(1,931)	(2,419)	(2,419)	(2,371)	(2,418)	(2,467)
52-Contractual Services	(17,754)	(17,108)	(32,300)	(19,690)	(24,529)	(24,982)	(25,383)
53-Supplies			0	0	0	0	0
54-Other Charges			0	0	0	0	0
5-Expenses Total	(17,754)	(19,039)	(34,719)	(22,109)	(26,900)	(27,400)	(27,850)
24-Audit Total	(7,541)	(14,264)	(30,306)	(17,596)	(26,202)	(26,702)	(9,242)
25-FICA							
4-Revenues							
41-Taxes	480,041	135,115	486,660	482,935	545,605	540,018	548,958
47-Misc. Income			0	0	0	0	0
48-Interest Income	1,221	1,274	700	700	700	700	700
49-Transfers In			0	0	0	0	0
4-Revenues Total	481,262	136,390	487,360	483,635	546,305	540,718	549,658
5-Expenses							
52-Contractual Services	(483,459)	(503,762)	(523,120)	(515,000)	(532,448)	(539,668)	(546,613)

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
5-Expenses Total	(483,459)	(503,762)	(523,120)	(515,000)	(532,448)	(539,668)	(546,613)
25-FICA Total	(2,197)	(367,372)	(35,760)	(31,365)	13,857	1,050	3,045
26-IMRF							
4-Revenues							
41-Taxes	547,956	1,360,650	858,491	854,826	885,656	871,711	885,626
47-Misc. Income			0	0	0	0	0
48-Interest Income	60	623	250	600	600	600	600
4-Revenues Total	548,016	1,361,273	858,741	855,426	886,256	872,311	886,226
5-Expenses							
52-Contractual Services	(813,506)	(838,898)	(858,273)	(845,000)	(832,000)	(864,000)	(878,000)
5-Expenses Total	(813,506)	(838,898)	(858,273)	(845,000)	(832,000)	(864,000)	(878,000)
26-IMRF Total	(265,490)	522,375	468	10,426	54,256	8,311	8,226
30-Debt Service							
4-Revenues							
41-Taxes	3,363,357	3,536,861	4,129,592	4,129,592	4,108,552	4,240,687	4,377,181
43-Debt Proceeds	580,867	573,583	574,631	574,631	573,678	572,328	575,054
46-Grants & Donations	152,827	151,580	149,742	136,715	147,373	144,455	140,841
47-Misc. Income			0	0	0	0	0
48-Interest Income	2,928	3,735	2,500	2,500	2,500	3,000	3,000
49-Transfers In			0	0	0	0	0
4-Revenues Total	4,099,978	4,265,759	4,856,465	4,843,437	4,832,103	4,960,470	5,096,076
5-Expenses							
52-Contractual Services	(4,101,473)	(4,217,816)	(4,859,363)	(4,860,126)	(4,940,959)	(4,965,514)	(5,101,682)
54-Other Charges			0	0	0	0	0
59-Transfers Out			0	0	0	0	0
5-Expenses Total	(4,101,473)	(4,217,816)	(4,859,363)	(4,860,126)	(4,940,959)	(4,965,514)	(5,101,682)
30-Debt Service Total	(1,496)	47,943	(2,898)	(16,688)	(108,856)	(5,043)	(5,606)
40-Capital Projects							
4-Revenues							
41-Taxes			0	0	0	0	0
42-Charges for Services		690	0	0	0	0	0
43-Debt Proceeds	737,038	807,112	828,701	761,305	752,850	844,692	887,631
44-Rentals	42,790	43,239	42,884	42,885	42,885	42,885	0
45-Product Sales	8,327	12,000	7,200	7,200	7,200	7,200	0
46-Grants & Donations	219,751	4,536,429	1,389,250	510,095	542,510	50,000	50,000
47-Misc. Income	300	626	0	0	0	0	0
48-Interest Income	43,760	21,446	13,500	13,500	13,500	15,000	18,000

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS

				2013	2014	2015	2016
	2011 Actuals	2012 Actuals	2013 Budget	Projections	Proposed Budget	Proposed Budget	Proposed Budget
49-Transfers In		2,892,920	500,000	500,000	2,500,000	2,250,000	1,500,000
4-Revenues Total	1,051,967	8,314,460	2,781,535	1,834,985	3,858,945	3,209,777	2,455,631
5-Expenses							
51-Salaries & Wages	(157,680)	(175,516)	(154,699)	(153,550)	(169,834)	(173,413)	(177,082)
52-Contractual Services	(375,911)	(280,213)	(102,179)	(63,219)	(73,708)	(75,679)	(77,816)
53-Supplies	(65,578)	(85,376)	(119,342)	(116,213)	(111,648)	(111,899)	(111,920)
54-Other Charges	(4,102)	(5,103)	(9,700)	(9,450)	(8,500)	(9,700)	0
57-Capital	(2,247,241)	(10,567,374)	(6,680,074)	(3,847,943)	(4,224,734)	(2,412,280)	(1,626,605)
59-Transfers Out			0	0	0	0	0
5-Expenses Total	(2,850,512)	(11,113,582)	(7,065,993)	(4,190,376)	(4,588,424)	(2,782,970)	(1,993,422)
40-Capital Projects Total	(1,798,545)	(2,799,122)	(4,284,458)	(2,355,391)	(729,479)	426,807	462,209
60-Golf Fund							
4-Revenues							
41-Taxes	1,380,924	1,065,574	1,065,574	1,065,574	1,294,664	1,480,469	1,687,687
42-Charges for Services	1,624,371	1,787,791	1,938,400	1,756,596	1,986,925	2,067,900	2,106,900
44-Rentals	278,222	357,369	356,750	332,963	366,750	432,500	432,500
45-Product Sales	4,983,145	5,016,327	5,387,934	5,148,660	5,321,224	5,520,746	5,680,619
46-Grants & Donations	310		0	0	0	0	0
47-Misc. Income	41,423	32,235	29,700	29,730	33,700	34,500	34,500
48-Interest Income	2,182	5,465	1,000	2,800	2,500	5,000	5,000
49-Transfers In			0	0	0	0	0
4-Revenues Total	8,310,578	8,264,762	8,779,358	8,336,323	9,005,763	9,541,115	9,947,206
5-Expenses							
51-Salaries & Wages	(2,704,965)	(2,777,969)	(2,894,023)	(2,715,449)	(2,841,710)	(2,917,463)	(2,984,749)
52-Contractual Services	(2,042,719)	(2,025,512)	(2,580,746)	(2,528,692)	(2,832,573)	(3,060,437)	(3,315,549)
53-Supplies	(1,829,474)	(1,869,718)	(2,057,585)	(1,909,729)	(1,980,396)	(2,039,494)	(2,090,923)
54-Other Charges	(197,378)	(213,398)	(234,650)	(219,207)	(249,805)	(262,970)	(268,667)
57-Capital	(855,190)	(979,169)	(71,182)	(322,037)	(1,004,489)	(288,375)	(1,122,155)
59-Transfers Out		(3,613)	0	0	0	0	0
5-Expenses Total	(7,629,726)	(7,869,379)	(7,838,185)	(7,695,113)	(8,908,973)	(8,568,738)	(9,782,043)
60-Golf Fund Total	680,852	395,382	941,173	641,210	96,790	972,377	165,163
70-Information Systems ISF							
4-Revenues							
42-Charges for Services	245,135	261,548	301,114	301,114	303,695	300,462	300,841
43-Debt Proceeds			0	0	0	0	0
47-Misc. Income		4	0	0	0	0	0
48-Interest Income	80		0	0	0	0	0

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
49-Transfers In			0	0	0	0	0
4-Revenues Total	245,215	261,552	301,114	301,114	303,695	300,462	300,841
5-Expenses							
52-Contractual Services	(178,762)	(204,524)	(232,698)	(232,698)	(212,855)	(218,462)	(217,341)
53-Supplies	(51,139)	(43,512)	(54,621)	(61,916)	(75,840)	(74,500)	(76,000)
57-Capital	(44,898)	(30,935)	(13,795)	(6,500)	(15,000)	(7,500)	(7,500)
5-Expenses Total	(274,799)	(278,972)	(301,114)	(301,114)	(303,695)	(300,462)	(300,841)
70-Information Systems ISF Total	(29,583)	(17,419)	0	0	0	0	0
75-Health Insurance							
4-Revenues							
42-Charges for Services	1,180,222	1,249,542	1,568,927	1,568,927	1,576,628	1,670,651	1,770,311
47-Misc. Income	72,884	74,852	79,352	79,352	211,750	211,750	211,750
48-Interest Income	829	720	750	750	750	400	400
49-Transfers In			0	0	0	0	0
4-Revenues Total	1,253,935	1,325,114	1,649,029	1,649,029	1,789,128	1,882,801	1,982,461
5-Expenses							
52-Contractual Services	(1,253,935)	(1,325,114)	(1,650,679)	(1,650,479)	(1,790,878)	(1,808,761)	(1,826,824)
5-Expenses Total	(1,253,935)	(1,325,114)	(1,650,679)	(1,650,479)	(1,790,878)	(1,808,761)	(1,826,824)
75-Health Insurance Total	0	0	(1,650)	(1,450)	(1,750)	74,040	155,637
Grand Total	626,400	(3,600,152)	(2,865,696)	(720,797)	(1,788,490)	786,051	1,390,952

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS
breaking out health insurance and utilities

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
10-General							
4-Revenues							
4-Revenues	3,837,394	3,802,114	4,013,664	4,061,877	4,218,176	4,346,024	4,466,873
4-Revenues Total	3,837,394	3,802,114	4,013,664	4,061,877	4,218,176	4,346,024	4,466,873
5-Expenses							
51-Salary and Wages	(1,840,545)	(1,925,599)	(1,991,351)	(1,878,083)	(2,056,998)	(2,067,435)	(2,108,247)
52-Computer Services	(9,730)	(47,715)	(63,299)	(63,299)	(55,239)	(55,820)	(56,378)
52-Contractual Services	(280,248)	(294,852)	(333,365)	(352,447)	(376,174)	(378,888)	(381,740)
52-Health & Life Insurance	(353,637)	(391,690)	(476,861)	(476,861)	(467,443)	(495,325)	(524,878)
52-Utilities	(123,343)	(100,198)	(153,558)	(140,164)	(157,766)	(163,725)	(169,167)
53-Supplies	(397,611)	(414,999)	(532,528)	(462,322)	(509,898)	(492,562)	(502,634)
54-Other Charges	(88,015)	(66,609)	(138,866)	(114,599)	(126,205)	(127,299)	(128,418)
57-Capital	(143,139)	(248,572)	(152,509)	(48,874)	(152,776)	(152,233)	(584,053)
59-Transfers Out		(899,420)	(243,786)	(243,786)	(500,000)	(250,000)	(150,000)
	0	0	0	0	0	0	0
5-Expenses Total	(3,236,268)	(4,389,654)	(4,086,123)	(3,780,435)	(4,402,499)	(4,183,287)	(4,605,514)
10-General Total	601,126	(587,540)	(72,459)	281,442	(184,323)	162,737	(138,641)
20-Recreation							
4-Revenues							
4-Revenues	8,612,022	8,535,609	9,003,768	8,640,911	9,114,951	9,246,700	9,456,363
		41	0	165	165	173	190
4-Revenues Total	8,612,022	8,535,650	9,003,768	8,641,076	9,115,116	9,246,873	9,456,553
5-Expenses							
51-Salary and Wages	(3,560,126)	(3,743,859)	(3,908,322)	(3,770,995)	(3,927,395)	(3,995,269)	(4,063,982)
52-Computer Services	(92,342)	(80,571)	(85,975)	(85,975)	(83,201)	(85,640)	(85,515)
52-Contractual Services	(1,305,446)	(1,425,640)	(1,578,861)	(1,531,480)	(1,606,291)	(1,625,610)	(1,643,511)
52-Health & Life Insurance	(396,819)	(412,610)	(529,991)	(529,991)	(471,004)	(499,077)	(528,832)
52-Utilities	(619,265)	(531,784)	(722,528)	(568,048)	(616,934)	(648,077)	(673,966)
53-Supplies	(851,762)	(866,866)	(913,759)	(844,066)	(949,326)	(938,790)	(961,732)
54-Other Charges	(202,404)	(186,316)	(242,070)	(201,198)	(228,798)	(231,263)	(232,720)
57-Capital	(48,524)	(83,244)	(208,368)	(192,501)	(48,298)	(19,149)	(3,149)
59-Transfers Out	(10,000)	(2,007,113)	(510,000)	(510,000)	(2,010,000)	(2,010,000)	(1,360,000)
5-Expenses Total	(7,086,688)	(9,338,004)	(8,699,874)	(8,234,254)	(9,941,248)	(10,052,875)	(9,553,408)
20-Recreation Total	1,525,334	(802,353)	303,894	406,822	(826,132)	(806,003)	(96,855)
21-Special Recreation							
4-Revenues							
4-Revenues	864,137	874,240	884,350	884,380	845,209	845,209	845,209

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS
breaking out health insurance and utilities

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
4-Revenues Total	864,137	874,240	884,350	884,380	845,209	845,209	845,209
5-Expenses							
51-Salary and Wages			0	0	0	0	0
52-Contractual Services			0	0	0	0	0
53-Supplies			0	0	0	0	0
57-Capital	(863,723)	(873,628)	(873,628)	(873,630)	(873,630)	(873,630)	0
5-Expenses Total	(863,723)	(873,628)	(873,628)	(873,630)	(873,630)	(873,630)	0
21-Special Recreation Total	414	612	10,722	10,750	(28,421)	(28,421)	845,209
22-Cosley Zoo							
4-Revenues							
4-Revenues	1,113,067	1,129,438	1,428,460	1,436,950	1,240,747	1,252,990	1,267,012
4-Revenues Total	1,113,067	1,129,438	1,428,460	1,436,950	1,240,747	1,252,990	1,267,012
5-Expenses							
51-Salary and Wages	(784,079)	(743,026)	(760,908)	(744,946)	(774,655)	(789,778)	(805,064)
52-Computer Services	(7,678)	(14,910)	(20,078)	(20,078)	(17,810)	(18,578)	(18,157)
52-Contractual Services	(35,490)	(37,345)	(46,252)	(45,822)	(54,459)	(54,965)	(55,864)
52-Health & Life Insurance	(105,961)	(103,159)	(121,745)	(121,745)	(149,293)	(158,200)	(167,641)
52-Utilities	(83,159)	(71,830)	(74,847)	(67,737)	(68,900)	(71,615)	(73,911)
53-Supplies	(106,542)	(97,215)	(127,034)	(117,502)	(127,165)	(127,482)	(128,053)
54-Other Charges	(40,376)	(37,565)	(39,920)	(39,795)	(40,755)	(41,055)	(41,918)
57-Capital	(6,788)	(1,562)	(650)	(650)	(1,489)	(744)	(744)
59-Transfers Out			0	0	0	0	0
		(1,553)	(1,500)	(1,500)	(1,250)	(1,250)	(1,250)
5-Expenses Total	(1,170,073)	(1,108,166)	(1,192,934)	(1,159,775)	(1,235,775)	(1,263,668)	(1,292,601)
22-Cosley Zoo Total	(57,006)	21,273	235,526	277,175	4,972	(10,678)	(25,589)
23-Liability							
4-Revenues							
4-Revenues	565,249	517,010	651,438	651,738	527,330	625,835	664,740
4-Revenues Total	565,249	517,010	651,438	651,738	527,330	625,835	664,740
5-Expenses							
51-Salary and Wages			0	0	0	0	0
52-Contractual Services	(571,028)	(508,117)	(571,686)	(568,170)	(569,531)	(596,758)	(625,345)
53-Supplies	(13,689)	(8,560)	(9,700)	(9,700)	(11,000)	(11,500)	(12,000)
54-Other Charges			0	0	0	0	0
57-Capital			0	0	0	0	0
5-Expenses Total	(584,718)	(516,677)	(581,386)	(577,870)	(580,531)	(608,258)	(637,345)
23-Liability Total	(19,468)	333	70,052	73,868	(53,201)	17,577	27,395

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS
breaking out health insurance and utilities

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
24-Audit							
4-Revenues							
4-Revenues	10,213	4,775	4,413	4,513	698	698	18,608
4-Revenues Total	10,213	4,775	4,413	4,513	698	698	18,608
5-Expenses							
51-Salary and Wages		(1,931)	(2,419)	(2,419)	(2,371)	(2,418)	(2,467)
52-Contractual Services	(17,754)	(17,108)	(32,300)	(19,690)	(24,529)	(24,982)	(25,383)
53-Supplies			0	0	0	0	0
54-Other Charges			0	0	0	0	0
5-Expenses Total	(17,754)	(19,039)	(34,719)	(22,109)	(26,900)	(27,400)	(27,850)
24-Audit Total	(7,541)	(14,264)	(30,306)	(17,596)	(26,202)	(26,702)	(9,242)
25-FICA							
4-Revenues							
4-Revenues	481,262	136,390	487,360	483,635	546,305	540,718	549,658
4-Revenues Total	481,262	136,390	487,360	483,635	546,305	540,718	549,658
5-Expenses							
52-Contractual Services	(483,459)	(503,762)	(523,120)	(515,000)	(532,448)	(539,668)	(546,613)
5-Expenses Total	(483,459)	(503,762)	(523,120)	(515,000)	(532,448)	(539,668)	(546,613)
25-FICA Total	(2,197)	(367,372)	(35,760)	(31,365)	13,857	1,050	3,045
26-IMRF							
4-Revenues							
4-Revenues	548,016	1,361,273	858,741	855,426	886,256	872,311	886,226
4-Revenues Total	548,016	1,361,273	858,741	855,426	886,256	872,311	886,226
5-Expenses							
52-Contractual Services	(813,506)	(838,898)	(858,273)	(845,000)	(832,000)	(864,000)	(878,000)
5-Expenses Total	(813,506)	(838,898)	(858,273)	(845,000)	(832,000)	(864,000)	(878,000)
26-IMRF Total	(265,490)	522,375	468	10,426	54,256	8,311	8,226
30-Debt Service							
4-Revenues							
4-Revenues	4,099,978	4,265,759	4,856,465	4,843,437	4,832,103	4,960,470	5,096,076
4-Revenues Total	4,099,978	4,265,759	4,856,465	4,843,437	4,832,103	4,960,470	5,096,076
5-Expenses							
52-Contractual Services	(4,101,473)	(4,217,816)	(4,859,363)	(4,860,126)	(4,940,959)	(4,965,514)	(5,101,682)
54-Other Charges			0	0	0	0	0
59-Transfers Out			0	0	0	0	0
5-Expenses Total	(4,101,473)	(4,217,816)	(4,859,363)	(4,860,126)	(4,940,959)	(4,965,514)	(5,101,682)
30-Debt Service Total	(1,496)	47,943	(2,898)	(16,688)	(108,856)	(5,043)	(5,606)

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS
breaking out health insurance and utilities

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
40-Capital Projects							
4-Revenues							
4-Revenues	1,051,967	8,314,460	2,781,535	1,834,985	3,858,945	3,209,777	2,455,631
4-Revenues Total	1,051,967	8,314,460	2,781,535	1,834,985	3,858,945	3,209,777	2,455,631
5-Expenses							
51-Salary and Wages	(157,680)	(175,516)	(154,699)	(153,550)	(169,834)	(173,413)	(177,082)
52-Computer Services		(5,387)	(6,656)	(6,656)	(6,563)	(6,567)	(6,619)
52-Contractual Services	(345,685)	(242,674)	(56,971)	(17,250)	(32,500)	(32,500)	(32,500)
52-Health & Life Insurance	(27,458)	(31,157)	(37,426)	(37,426)	(32,721)	(34,669)	(36,734)
52-Utilities	(2,767)	(994)	(1,126)	(1,887)	(1,924)	(1,943)	(1,963)
53-Supplies	(65,578)	(85,376)	(119,342)	(116,213)	(111,648)	(111,899)	(111,920)
54-Other Charges	(4,102)	(5,103)	(9,700)	(9,450)	(8,500)	(9,700)	0
57-Capital	(2,247,241)	(10,567,374)	(6,680,074)	(3,847,943)	(4,224,734)	(2,412,280)	(1,626,605)
59-Transfers Out			0	0	0	0	0
5-Expenses Total	(2,850,512)	(11,113,582)	(7,065,993)	(4,190,376)	(4,588,424)	(2,782,970)	(1,993,422)
40-Capital Projects Total	(1,798,545)	(2,799,122)	(4,284,458)	(2,355,391)	(729,479)	426,807	462,209
60-Golf Fund							
4-Revenues							
4-Revenues	8,310,578	8,264,762	8,779,358	8,336,323	9,005,763	9,541,115	9,947,206
4-Revenues Total	8,310,578	8,264,762	8,779,358	8,336,323	9,005,763	9,541,115	9,947,206
5-Expenses							
51-Salary and Wages	(2,704,965)	(2,777,969)	(2,894,023)	(2,715,449)	(2,841,710)	(2,917,463)	(2,984,749)
52-Computer Services	(56,852)	(45,082)	(56,690)	(56,690)	(50,041)	(51,858)	(50,672)
52-Contractual Services	(1,445,954)	(1,455,439)	(1,877,812)	(1,842,436)	(2,101,491)	(2,291,122)	(2,510,696)
52-Health & Life Insurance	(296,347)	(310,926)	(399,363)	(399,363)	(442,370)	(468,763)	(496,738)
52-Utilities	(243,565)	(214,065)	(246,882)	(230,203)	(238,671)	(248,694)	(257,443)
53-Supplies	(1,829,474)	(1,869,718)	(2,057,585)	(1,909,729)	(1,980,396)	(2,039,494)	(2,090,923)
54-Other Charges	(197,378)	(213,398)	(234,650)	(219,207)	(249,805)	(262,970)	(268,667)
57-Capital	(855,190)	(979,169)	(71,182)	(322,037)	(1,004,489)	(288,375)	(1,122,155)
59-Transfers Out		(3,613)	0	0	0	0	0
			0	0	0	0	0
5-Expenses Total	(7,629,726)	(7,869,379)	(7,838,185)	(7,695,113)	(8,908,973)	(8,568,738)	(9,782,043)
60-Golf Fund Total	680,852	395,382	941,173	641,210	96,790	972,377	165,163
70-Information Systems ISF							
4-Revenues							
4-Revenues	245,215	261,552	301,114	301,114	303,695	300,462	300,841
4-Revenues Total	245,215	261,552	301,114	301,114	303,695	300,462	300,841

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS
breaking out health insurance and utilities

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
5-Expenses							
52-Computer Services	(177,565)	(203,336)	(231,968)	(231,968)	(212,855)	(218,462)	(217,341)
52-Contractual Services	(1,197)	(730)	(730)	(730)	0	0	0
52-Utilities		(458)	0	0	0	0	0
53-Supplies	(51,139)	(43,512)	(54,621)	(61,916)	(75,840)	(74,500)	(76,000)
57-Capital	(44,898)	(30,935)	(13,795)	(6,500)	(15,000)	(7,500)	(7,500)
5-Expenses Total	(274,799)	(278,972)	(301,114)	(301,114)	(303,695)	(300,462)	(300,841)
70-Information Systems ISF Total	(29,583)	(17,419)	0	0	0	0	0
75-Health Insurance							
4-Revenues							
4-Revenues	1,253,935	1,325,114	1,649,029	1,649,029	1,789,128	1,882,801	1,982,461
4-Revenues Total	1,253,935	1,325,114	1,649,029	1,649,029	1,789,128	1,882,801	1,982,461
5-Expenses							
52-Contractual Services	(2,116)	(1,938)	(2,400)	(2,200)	(2,500)	(2,500)	(2,500)
52-Health & Life Insurance	(1,251,819)	(1,323,176)	(1,648,279)	(1,648,279)	(1,788,378)	(1,806,261)	(1,824,324)
5-Expenses Total	(1,253,935)	(1,325,114)	(1,650,679)	(1,650,479)	(1,790,878)	(1,808,761)	(1,826,824)
75-Health Insurance Total	0	0	(1,650)	(1,450)	(1,750)	74,040	155,637
Grand Total	626,400	(3,600,152)	(2,865,696)	(720,797)	(1,788,490)	786,051	1,390,952

SPECIAL EVENTS

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
1900-Special Events-Miscellaneous							
4-Revenues							
42-Charges for Services			1,000	1,000	1,000	1,000	1,000
4-Revenues Total			1,000	1,000	1,000	1,000	1,000
5-Expenses							
52-Contractual Services			(1,000)	(1,000)	(1,000)	(1,500)	(1,500)
53-Supplies			(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
5-Expenses Total			(3,000)	(3,000)	(3,000)	(3,500)	(3,500)
1900-Special Events-Miscellaneous Total			(2,000)	(2,000)	(2,000)	(2,500)	(2,500)
1901-Kite Event							
4-Revenues							
42-Charges for Services	3,824	1,544	4,000	2,900	3,250	3,250	3,250
45-Product Sales	762	555	0	0	1,000	1,000	1,000
4-Revenues Total	4,585	2,099	4,000	2,900	4,250	4,250	4,250
5-Expenses							
51-Salaries & Wages			0	0	(500)	(500)	(500)
52-Contractual Services	(1,000)	(572)	(1,000)	(1,000)	(1,500)	(1,500)	(1,500)
53-Supplies	(2,055)	(662)	(1,000)	(400)	(1,500)	(1,500)	(1,500)
5-Expenses Total	(3,055)	(1,234)	(2,000)	(1,400)	(3,500)	(3,500)	(3,500)
1901-Kite Event Total	1,530	865	2,000	1,500	750	750	750
1902-4th of July							
4-Revenues							
42-Charges for Services	40,546	43,413	45,000	40,500	41,500	41,500	41,500
45-Product Sales		1,842	0	330	500	500	500
4-Revenues Total	40,546	45,255	45,000	40,830	42,000	42,000	42,000
5-Expenses							
51-Salaries & Wages	(3,377)	(4,110)	(4,545)	(4,842)	(5,705)	(5,705)	(5,705)
52-Contractual Services	(28,485)	(24,748)	(28,000)	(28,000)	(28,495)	(28,495)	(28,495)
53-Supplies	(2,533)	(2,318)	(3,500)	(4,500)	(4,500)	(4,500)	(4,500)
5-Expenses Total	(34,396)	(31,176)	(36,045)	(37,342)	(38,700)	(38,700)	(38,700)
1902-4th of July Total	6,150	14,079	8,955	3,488	3,300	3,300	3,300
1903-Ale Fest							
4-Revenues							
42-Charges for Services	100,521	73,319	101,000	77,750	83,000	84,000	84,000

SPECIAL EVENTS

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
45-Product Sales	3,403		3,550	3,600	4,000	4,500	4,500
4-Revenues Total	103,924	73,319	104,550	81,350	87,000	88,500	88,500
5-Expenses							
51-Salaries & Wages	(2,482)	(831)	(2,533)	(3,574)	(2,629)	(2,629)	(2,629)
52-Contractual Services	(65,331)	(35,575)	(60,866)	(47,000)	(50,000)	(50,000)	(50,000)
53-Supplies	(24,451)	(31,546)	(27,000)	(20,000)	(20,000)	(20,000)	(20,000)
54-Other Charges			(5,000)	0	0	0	0
5-Expenses Total	(92,264)	(67,952)	(95,399)	(70,574)	(72,629)	(72,629)	(72,629)
1903-Ale Fest Total	11,659	5,367	9,151	10,776	14,371	15,871	15,871
1904-Wine and Art Event							
4-Revenues							
42-Charges for Services		9,542	10,000	25,000	27,000	29,000	29,000
45-Product Sales		150	0	3,000	3,000	3,000	3,000
4-Revenues Total		9,692	10,000	28,000	30,000	32,000	32,000
5-Expenses							
51-Salaries & Wages			0	(1,622)	(250)	(250)	(250)
52-Contractual Services		(5,490)	(2,500)	(15,000)	(17,000)	(17,000)	(17,000)
53-Supplies		(680)	(250)	(8,000)	(8,000)	(8,000)	(8,000)
54-Other Charges			0	0	0	0	0
5-Expenses Total		(6,170)	(2,750)	(24,622)	(25,250)	(25,250)	(25,250)
1904-Wine and Art Event Total		3,522	7,250	3,378	4,750	6,750	6,750
1905-Taste of Wheaton							
4-Revenues							
42-Charges for Services	91,765	78,763	95,000	98,910	108,000	108,000	108,000
45-Product Sales	28,871	26,425	30,000	18,508	32,000	32,000	32,000
4-Revenues Total	120,636	105,187	125,000	117,418	140,000	140,000	140,000
5-Expenses							
51-Salaries & Wages	(17,532)	(10,933)	(35,459)	(40,755)	(36,141)	(37,478)	(39,514)
52-Contractual Services	(63,626)	(50,831)	(70,000)	(70,000)	(80,000)	(80,000)	(80,000)
53-Supplies	(15,337)	(16,964)	(17,500)	(14,076)	(17,545)	(17,500)	(17,550)
5-Expenses Total	(96,496)	(78,728)	(122,959)	(124,831)	(133,686)	(134,978)	(137,064)
1905-Taste of Wheaton Total	24,140	26,460	2,041	(7,413)	6,314	5,022	2,936
1906-Gospel Jazz Fest							
4-Revenues							

SPECIAL EVENTS

					2014	2015 Proposed	2016 Proposed
	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	Proposed Budget	Budget	Budget
42-Charges for Services			0	10,100	15,000	22,500	24,500
45-Product Sales			0	1,000	1,500	2,000	2,000
4-Revenues Total			0	11,100	16,500	24,500	26,500
5-Expenses							
51-Salaries & Wages			0	(2,514)	(250)	(250)	(250)
52-Contractual Services			0	(6,500)	(10,000)	(10,000)	(10,000)
53-Supplies			0	(3,000)	(3,000)	(3,000)	(3,000)
5-Expenses Total			0	(12,014)	(13,250)	(13,250)	(13,250)
1906-Gospel Jazz Fest Total			0	(914)	3,250	11,250	13,250
Grand Total	43,480	50,292	27,397	8,815	30,735	40,443	40,357

RECREATION FUND INCOME STATEMENTS

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
000-Administration							
4-Revenues							
41-Taxes	3,680,008	3,363,413	3,570,133	3,570,133	3,675,113	3,784,812	3,899,734
42-Charges for Services	146,313	135,650	138,325	140,915	150,200	150,685	151,105
44-Rentals	34,010	25,863	20,835	22,961	25,661	21,523	21,593
45-Product Sales	27,710	29,801	32,500	20,673	33,665	33,718	33,782
46-Grants & Donations	38,649	37,943	39,248	25,734	25,875	26,040	26,161
47-Misc. Income	7,502	16,310	0	0	0	0	0
48-Interest Income	11,207	16,407	5,000	6,000	10,000	12,500	15,000
49-Transfers In			0	0	0	0	0
4-Revenues Total	3,945,398	3,625,388	3,806,041	3,786,416	3,920,514	4,029,278	4,147,374
5-Expenses							
51-Salaries & Wages	(844,769)	(835,456)	(913,384)	(887,080)	(932,580)	(952,119)	(972,777)
52-Contractual Services	(766,641)	(657,898)	(809,974)	(741,573)	(788,841)	(809,398)	(827,374)
53-Supplies	(99,206)	(82,014)	(120,423)	(101,714)	(120,676)	(120,823)	(121,687)
54-Other Charges	(99,929)	(85,695)	(120,453)	(92,794)	(109,060)	(109,747)	(110,448)
57-Capital	(16,896)	(17,276)	(11,359)	(11,359)	(12,977)	(11,489)	(1,489)
59-Transfers Out		(1,997,113)	(500,000)	(500,000)	(2,000,000)	(2,000,000)	(1,350,000)
5-Expenses Total	(1,827,440)	(3,675,452)	(2,475,594)	(2,334,520)	(3,964,135)	(4,003,576)	(3,383,774)
000-Administration Total	2,117,958	(50,064)	1,330,447	1,451,896	(43,621)	25,702	763,600
101-Parks Maintenance							
4-Revenues							
42-Charges for Services	19,067	8,779	0	15,659	0	0	0
44-Rentals	10,930	26,370	12,261	6,320	12,261	12,506	12,756
45-Product Sales	0	50	0	0	0	0	0
47-Misc. Income	2,184	100	0	0	0	0	0
4-Revenues Total	32,180	35,299	12,261	21,979	12,261	12,506	12,756
5-Expenses							
51-Salaries & Wages	(522,346)	(548,184)	(528,823)	(515,418)	(532,498)	(543,250)	(554,257)
52-Contractual Services	(163,795)	(266,083)	(298,633)	(298,087)	(298,829)	(308,969)	(319,564)
53-Supplies	(153,926)	(160,430)	(187,900)	(172,778)	(182,050)	(185,691)	(189,400)
57-Capital	(28,879)	(37,209)	(79,000)	(72,045)	(12,000)	(6,000)	0

RECREATION FUND INCOME STATEMENTS

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
5-Expenses Total	(868,945)	(1,011,906)	(1,094,356)	(1,058,327)	(1,025,376)	(1,043,910)	(1,063,221)
101-Parks Maintenance Total	(836,764)	(976,607)	(1,082,095)	(1,036,348)	(1,013,115)	(1,031,404)	(1,050,465)
220-Recreation Programs							
4-Revenues							
42-Charges for Services	2,105,010	2,351,196	2,400,779	2,459,274	2,568,159	2,620,204	2,673,421
44-Rentals	89,509	53,546	47,000	48,750	89,000	90,780	92,596
45-Product Sales	27,233	27,045	22,800	25,424	27,480	28,078	28,636
46-Grants & Donations	525	791	0	0	0	0	0
47-Misc. Income			0	0	0	0	0
4-Revenues Total	2,222,278	2,432,578	2,470,579	2,533,448	2,684,639	2,739,062	2,794,653
5-Expenses							
51-Salaries & Wages	(852,063)	(907,552)	(960,402)	(902,886)	(937,970)	(953,640)	(970,386)
52-Contractual Services	(686,928)	(810,276)	(983,918)	(894,595)	(888,108)	(903,592)	(919,933)
53-Supplies	(142,998)	(174,609)	(180,137)	(172,058)	(179,857)	(182,397)	(184,890)
54-Other Charges	(700)		0	0	0	0	0
57-Capital			(118)	(118)	(229)	(115)	(115)
5-Expenses Total	(1,682,688)	(1,892,436)	(2,124,576)	(1,969,657)	(2,006,165)	(2,039,744)	(2,075,323)
220-Recreation Programs Total	539,590	540,142	346,003	563,791	678,475	699,318	719,330
221-Athletics							
4-Revenues							
42-Charges for Services	527,951	531,141	521,515	488,587	490,205	494,999	499,660
45-Product Sales	71,714	60,996	61,150	59,746	59,730	60,602	61,491
47-Misc. Income	149	191	126	189	100	100	100
49-Transfers In			242,560	0	67,908	0	0
4-Revenues Total	599,813	592,328	825,351	548,522	617,943	555,701	561,252
5-Expenses							
51-Salaries & Wages	(68,513)	(82,910)	(78,097)	(77,447)	(78,355)	(79,189)	(80,037)
52-Contractual Services	(141,404)	(155,578)	(135,091)	(147,983)	(152,960)	(154,219)	(155,515)
53-Supplies	(272,294)	(293,617)	(218,551)	(225,849)	(273,312)	(254,075)	(265,658)
54-Other Charges	(57,934)	(58,483)	(57,825)	(55,887)	(59,985)	(60,234)	(60,485)

RECREATION FUND INCOME STATEMENTS

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
57-Capital		(7,564)	(73,500)	(64,500)	(20,000)	0	0
59-Transfers Out	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
5-Expenses Total	(550,144)	(608,153)	(573,064)	(581,665)	(594,612)	(557,716)	(571,696)
221-Athletics Total	49,669	(15,825)	252,287	(33,143)	23,331	(2,015)	(10,444)
222-Pools							
4-Revenues							
42-Charges for Services	805,609	842,444	851,650	749,050	842,500	856,500	868,000
44-Rentals	20,813	21,923	18,750	17,340	21,550	22,050	22,550
45-Product Sales	74,478	88,710	97,100	82,600	92,000	94,000	95,000
46-Grants & Donations			0	0	0	0	0
47-Misc. Income	19,399	18,472	17,800	16,800	16,800	16,800	16,800
4-Revenues Total	920,299	971,548	985,300	865,790	972,850	989,350	1,002,350
5-Expenses							
51-Salaries & Wages	(457,438)	(493,791)	(488,448)	(474,050)	(488,707)	(494,510)	(498,536)
52-Contractual Services	(167,705)	(173,361)	(219,461)	(210,746)	(218,222)	(232,713)	(241,747)
53-Supplies	(55,124)	(65,527)	(66,487)	(50,962)	(64,283)	(64,206)	(64,567)
54-Other Charges	(18,022)	(14,988)	(21,450)	(15,350)	(18,350)	(19,630)	(19,869)
57-Capital	(785)	(937)	(59)	(59)	(802)	(401)	(401)
59-Transfers Out			0	0	0	0	0
5-Expenses Total	(699,075)	(748,605)	(795,905)	(751,167)	(790,363)	(811,460)	(825,120)
222-Pools Total	221,224	222,943	189,396	114,623	182,487	177,890	177,230
224-Recreation Facilities							
4-Revenues							
42-Charges for Services	1,602	3,640	1,540	3,568	3,568	2,800	2,950
44-Rentals	55,412	56,682	55,000	57,400	56,800	58,000	59,306
45-Product Sales	1,172	1,845	1,300	1,875	2,000	2,000	2,000
47-Misc. Income	973		0	0	0	0	0
4-Revenues Total	59,160	62,167	57,840	62,843	62,368	62,800	64,256
5-Expenses							
51-Salaries & Wages	(157,195)	(160,795)	(165,494)	(161,556)	(167,315)	(170,661)	(174,074)

RECREATION FUND INCOME STATEMENTS

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
52-Contractual Services	(403,340)	(274,880)	(338,308)	(296,774)	(308,639)	(321,636)	(334,224)
53-Supplies	(37,909)	(37,245)	(46,746)	(46,646)	(46,172)	(47,162)	(48,450)
54-Other Charges	(2,686)	(2,142)	(4,887)	(4,213)	(5,048)	(5,048)	(5,048)
57-Capital	(982)	(1,719)	(43,859)	(43,947)	(1,374)	(687)	(687)
59-Transfers Out			0	0	0	0	0
5-Expenses Total	(602,111)	(476,781)	(599,294)	(553,137)	(528,548)	(545,195)	(562,483)
224-Recreation Facilities Total	(542,951)	(414,614)	(541,454)	(490,294)	(466,181)	(482,395)	(498,227)
350-Special Facilities							
4-Revenues							
42-Charges for Services	825,222	796,628	832,918	806,133	825,263	836,146	851,132
44-Rentals	1,865	2,336	3,728	2,220	3,228	3,280	3,780
45-Product Sales	4,807	4,395	6,250	4,225	6,050	6,250	6,500
46-Grants & Donations			0	0	0	0	0
47-Misc. Income	1,000	12,982	3,500	9,500	10,000	12,500	12,500
4-Revenues Total	832,894	816,342	846,396	822,078	844,541	858,176	873,912
5-Expenses							
51-Salaries & Wages	(463,992)	(515,238)	(541,654)	(532,410)	(554,535)	(562,276)	(570,071)
52-Contractual Services	(52,476)	(77,739)	(95,236)	(89,003)	(92,182)	(96,465)	(100,190)
53-Supplies	(88,017)	(51,130)	(91,014)	(71,859)	(80,775)	(82,236)	(84,880)
54-Other Charges	(22,232)	(24,525)	(34,955)	(30,955)	(33,855)	(34,105)	(34,370)
57-Capital	(982)	(18,539)	(473)	(473)	(916)	(458)	(458)
59-Transfers Out			0	0	0	0	0
5-Expenses Total	(627,699)	(687,172)	(763,332)	(724,700)	(762,264)	(775,539)	(789,969)
350-Special Facilities Total	205,195	129,169	83,064	97,378	82,277	82,637	83,943
418-Human Resources							
5-Expenses							
51-Salaries & Wages	(32,462)	(33,360)	(44,154)	(44,625)	(48,028)	(48,467)	(48,864)
52-Contractual Services	(10,223)	(10,734)	(5,723)	(5,723)	(5,183)	(5,492)	(5,820)
53-Supplies	(2,289)	(2,292)	(2,500)	(2,200)	(2,200)	(2,200)	(2,200)
54-Other Charges	(901)	(483)	(2,500)	(2,000)	(2,500)	(2,500)	(2,500)
57-Capital			0	0	0	0	0

RECREATION FUND INCOME STATEMENTS

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
5-Expenses Total	(45,875)	(46,869)	(54,877)	(54,548)	(57,911)	(58,659)	(59,384)
418-Human Resources Total	(45,875)	(46,869)	(54,877)	(54,548)	(57,911)	(58,659)	(59,384)
419-Finance							
5-Expenses							
51-Salaries & Wages	(161,349)	(166,573)	(187,865)	(175,523)	(187,408)	(191,157)	(194,980)
52-Contractual Services	(21,361)	(24,056)	(31,010)	(31,010)	(24,466)	(25,919)	(27,459)
5-Expenses Total	(182,710)	(190,629)	(218,876)	(206,534)	(211,874)	(217,076)	(222,438)
419-Finance Total	(182,710)	(190,629)	(218,876)	(206,534)	(211,874)	(217,076)	(222,438)
Grand Total	1,525,334	(802,353)	303,894	406,822	(826,132)	(806,003)	(96,855)

RECREATION REVENUES DETAIL

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
20-Recreation							
000-Nonspecified Area							
41-Taxes							
4101-Current Year Taxes	3,678,409	3,362,317	3,570,133	3,570,133	3,675,113	3,784,812	3,899,734
4102-Prior Year Taxes	1,599	1,096	0	0	0	0	0
4103-Replacement Taxes			0	0	0	0	0
41-Taxes Total	3,680,008	3,363,413	3,570,133	3,570,133	3,675,113	3,784,812	3,899,734
42-Charges for Services							
4223-Park Services Reimbursements	19,067	8,779	0	15,659	0	0	0
4250-Program Revenues			0	0	0	0	0
4251-League Fees for WPD Cap. Proj.	43,810	43,285	43,325	42,005	42,200	42,685	43,105
42-Charges for Services Total	62,877	52,064	43,325	57,664	42,200	42,685	43,105
44-Rentals							
4406-Field Rentals/Permits	44,940	52,233	33,096	29,281	37,922	34,029	34,349
44-Rentals Total	44,940	52,233	33,096	29,281	37,922	34,029	34,349
45-Product Sales							
4583-Concessions			0	0	0	0	0
4599-Short/Over	0	50	0	0	0	0	0
		41	0	165	165	173	190
45-Product Sales Total	0	91	0	165	165	173	190
46-Grants & Donations							
4610-Grants & Donations-Operating	38,649	37,943	39,248	25,734	25,875	26,040	26,161
4650-Grants and Donations-Capital			0	0	0	0	0
46-Grants & Donations Total	38,649	37,943	39,248	25,734	25,875	26,040	26,161
47-Misc. Income							
4710-Employee Health Ins Contrib.			0	0	0	0	0
4720-Gain(Loss) on Asset Disposal		7,050	0	0	0	0	0
4750-Miscellaneous Income	9,686	12,281	0	0	0	0	0
47-Misc. Income Total	9,686	19,331	0	0	0	0	0
48-Interest Income							
4801-Interest Income	11,207	16,407	5,000	6,000	10,000	12,500	15,000
48-Interest Income Total	11,207	16,407	5,000	6,000	10,000	12,500	15,000

RECREATION REVENUES DETAIL

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
49-Transfers In							
4999-"Cash Carryover"			0	0	0	0	0
49-Transfers In Total			0	0	0	0	0
000-Nonspecified Area Total	3,847,366	3,541,484	3,690,802	3,688,977	3,791,275	3,900,239	4,018,539
112-Lincoln Marsh							
42-Charges for Services							
4206-Fundraising/Sponsorships			0	0	0	0	0
4250-Program Revenues	155,671	153,547	144,259	149,601	164,633	169,574	174,659
42-Charges for Services Total	155,671	153,547	144,259	149,601	164,633	169,574	174,659
45-Product Sales							
4583-Concessions	1,285	889	2,500	2,000	1,500	1,545	1,591
4599-Short/Over			0	0	0	0	0
45-Product Sales Total	1,285	889	2,500	2,000	1,500	1,545	1,591
47-Misc. Income							
4750-Miscellaneous Income			0	0	0	0	0
47-Misc. Income Total			0	0	0	0	0
112-Lincoln Marsh Total	156,956	154,436	146,759	151,601	166,133	171,119	176,250
201-Arts and Crafts							
42-Charges for Services							
4250-Program Revenues	30,826	31,514	34,504	33,977	32,879	33,590	34,332
42-Charges for Services Total	30,826	31,514	34,504	33,977	32,879	33,590	34,332
45-Product Sales							
4503-Wall Tile Sales	492		0	0	0	0	0
45-Product Sales Total	492		0	0	0	0	0
201-Arts and Crafts Total	31,318	31,514	34,504	33,977	32,879	33,590	34,332
202-Fitness/Dance							
42-Charges for Services							
4250-Program Revenues	80,799	96,934	89,276	91,562	94,449	96,338	98,265

RECREATION REVENUES DETAIL

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
42-Charges for Services Total	80,799	96,934	89,276	91,562	94,449	96,338	98,265
202-Fitness/Dance Total	80,799	96,934	89,276	91,562	94,449	96,338	98,265
203-Athletic Programs							
42-Charges for Services							
4250-Program Revenues	287,711	300,318	308,636	292,789	295,967	301,886	307,984
42-Charges for Services Total	287,711	300,318	308,636	292,789	295,967	301,886	307,984
203-Athletic Programs Total	287,711	300,318	308,636	292,789	295,967	301,886	307,984
204-Leagues							
42-Charges for Services							
4206-Fundraising/Sponsorships		500	500	1,003	700	714	728
4219-Tournament Entry Fees		54,695	54,725	73,571	73,600	75,072	76,573
4250-Program Revenues	622,179	749,794	758,947	798,146	853,429	870,552	887,908
42-Charges for Services Total	622,179	804,989	814,172	872,720	927,729	946,338	965,209
44-Rentals							
4407-Facility Rentals		5,750	0	0	0	0	0
44-Rentals Total		5,750	0	0	0	0	0
45-Product Sales							
4500-Clothing Sale Revenues	14,611	10,685	11,700	13,180	13,180	13,444	13,712
4583-Concessions	2,883	7,488	2,900	4,000	4,000	4,080	4,162
45-Product Sales Total	17,494	18,173	14,600	17,180	17,180	17,524	17,874
204-Leagues Total	639,673	828,911	828,772	889,900	944,909	963,861	983,084
206-Outdoor Education							
42-Charges for Services							
4250-Program Revenues	0		0	0	0	0	0
42-Charges for Services Total	0		0	0	0	0	0
206-Outdoor Education Total	0		0	0	0	0	0
207-Camps and Preschool							
42-Charges for Services							

RECREATION REVENUES DETAIL

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
4206-Fundraising/Sponsorships		225	0	375	250	255	260
4250-Program Revenues	514,711	502,620	545,368	517,062	552,295	563,364	574,608
42-Charges for Services Total	514,711	502,845	545,368	517,437	552,545	563,619	574,868
207-Camps and Preschool Total	514,711	502,845	545,368	517,437	552,545	563,619	574,868
208-General Interests							
42-Charges for Services							
4200-Charges for Services			0	0	0	0	0
4206-Fundraising/Sponsorships	800	0	0	2,000	2,000	2,000	2,000
4217-AMC Movie Tickets	21,790	28,597	27,000	30,064	31,800	31,800	31,800
4250-Program Revenues	124,425	117,063	143,792	123,840	135,084	137,786	140,576
42-Charges for Services Total	147,015	145,660	170,792	155,904	168,884	171,586	174,376
45-Product Sales							
4583-Concessions		70	0	144	100	150	150
45-Product Sales Total		70	0	144	100	150	150
208-General Interests Total	147,015	145,730	170,792	156,047	168,984	171,736	174,526
209-Special Events							
42-Charges for Services							
4206-Fundraising/Sponsorships		550	0	350	250	250	250
4250-Program Revenues	6,399	7,719	9,409	8,915	10,429	10,638	10,849
42-Charges for Services Total	6,399	8,269	9,409	9,265	10,679	10,888	11,099
209-Special Events Total	6,399	8,269	9,409	9,265	10,679	10,888	11,099
220-Community Center							
42-Charges for Services							
4200-Charges for Services	332	2,660	300	1,868	1,868	1,100	1,250
4216-General Admission	1,270	980	1,240	1,700	1,700	1,700	1,700
42-Charges for Services Total	1,602	3,640	1,540	3,568	3,568	2,800	2,950
44-Rentals							
4407-Facility Rentals	51,320	52,742	51,000	53,400	52,800	54,000	55,200
44-Rentals Total	51,320	52,742	51,000	53,400	52,800	54,000	55,200

RECREATION REVENUES DETAIL

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
45-Product Sales							
4580-Vending - General			0	0	0	0	0
4581-Tree Memorial Revenue			0	0	0	0	0
4582-Commission on Vending Machines	1,221	1,644	1,300	1,875	2,000	2,000	2,000
4599-Short/Over	(49)	201	0	0	0	0	0
45-Product Sales Total	1,172	1,845	1,300	1,875	2,000	2,000	2,000
47-Misc. Income							
4750-Miscellaneous Income	973		0	0	0	0	0
47-Misc. Income Total	973		0	0	0	0	0
220-Community Center Total	55,068	58,227	53,840	58,843	58,368	58,800	60,150
221-Wheaton Youth Cheerleading							
42-Charges for Services							
4200-Charges for Services			0	0	0	0	0
4206-Fundraising/Sponsorships	22,228	20,116	18,090	18,000	18,000	18,360	18,727
4210-Program Revenue	54,604	47,945	48,100	40,518	41,771	42,607	43,459
4250-Program Revenues			0	0	0	0	0
42-Charges for Services Total	76,832	68,061	66,190	58,518	59,771	60,967	62,186
45-Product Sales							
4500-Clothing Sale Revenues	11,568	12,416	11,593	9,400	9,400	9,588	9,780
45-Product Sales Total	11,568	12,416	11,593	9,400	9,400	9,588	9,780
49-Transfers In							
4999-"Cash Carryover"			45,716	0	0	0	0
49-Transfers In Total			45,716	0	0	0	0
221-Wheaton Youth Cheerleading Total	88,400	80,477	123,499	67,918	69,171	70,555	71,966
222-Wheaton Youth Football							
42-Charges for Services							
4200-Charges for Services	22,151	22,610	18,000	22,150	22,150	22,593	23,045
4206-Fundraising/Sponsorships	29,479	28,948	25,000	29,300	29,300	29,886	30,484
4210-Program Revenue	125,189	117,005	120,426	117,005	117,005	119,345	121,732
4250-Program Revenues			0	0	0	0	0
42-Charges for Services Total	176,819	168,563	163,426	168,455	168,455	171,824	175,261

RECREATION REVENUES DETAIL

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
45-Product Sales							
4500-Clothing Sale Revenues	13,428	11,248	7,000	11,200	11,200	11,424	11,652
4583-Concessions	25,111	20,620	25,000	23,000	23,000	23,460	23,929
45-Product Sales Total	38,539	31,868	32,000	34,200	34,200	34,884	35,582
49-Transfers In							
4999-"Cash Carryover"			128,937	0	0	0	0
49-Transfers In Total			128,937	0	0	0	0
222-Wheaton Youth Football Total	215,358	200,431	324,363	202,655	202,655	206,708	210,842
223-Youth Baseball/Softball							
42-Charges for Services							
4200-Charges for Services	68,453	85,756	82,922	76,857	77,280	77,380	77,385
4206-Fundraising/Sponsorships	33,304	43,581	45,907	36,679	36,465	36,595	36,595
4210-Program Revenue	156,702	148,847	146,812	136,192	136,367	136,367	136,367
4211-Camp Revenue/Batting Cage	15,841	16,332	16,257	11,887	11,867	11,867	11,867
42-Charges for Services Total	274,300	294,517	291,899	261,614	261,979	262,209	262,214
45-Product Sales							
4583-Concessions	21,607	16,712	17,557	16,146	16,130	16,130	16,130
45-Product Sales Total	21,607	16,712	17,557	16,146	16,130	16,130	16,130
47-Misc. Income							
4750-Miscellaneous Income	149	191	126	189	100	100	100
47-Misc. Income Total	149	191	126	189	100	100	100
49-Transfers In							
4999-"Cash Carryover"			67,908	0	67,908	0	0
49-Transfers In Total			67,908	0	67,908	0	0
223-Youth Baseball/Softball Total	296,055	311,420	377,489	277,949	346,117	278,439	278,444
225-Central Athletic Center							
42-Charges for Services							
4200-Charges for Services	3,156	9,621	10,000	10,000	10,000	10,200	10,404
4206-Fundraising/Sponsorships	500	400	400	600	600	612	624

RECREATION REVENUES DETAIL

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
4210-Program Revenue	9,440	6,159	10,000	3,500	6,500	6,630	6,763
4211-Camp Revenue/Batting Cage	9,306	6,397	7,000	9,000	10,000	10,200	10,404
42-Charges for Services Total	22,402	22,577	27,400	23,100	27,100	27,642	28,195
44-Rentals							
4401-Birthday Party Rentals	8,130	8,710	7,000	8,750	9,000	9,180	9,364
4407-Facility Rentals	81,379	39,086	40,000	40,000	80,000	81,600	83,232
44-Rentals Total	89,509	47,796	47,000	48,750	89,000	90,780	92,596
45-Product Sales							
4582-Commission on Vending Machines	29	143	200	100	200	204	208
4583-Concessions	9,140	8,659	8,000	8,000	10,000	10,200	10,404
45-Product Sales Total	9,169	8,802	8,200	8,100	10,200	10,404	10,612
225-Central Athletic Center Total	121,080	79,174	82,600	79,950	126,300	128,826	131,403
231-Northside Pool							
42-Charges for Services							
4200-Charges for Services	206,893	232,990	253,533	208,000	239,000	243,500	247,000
4216-General Admission	19,375	26,421	19,000	19,800	22,000	24,000	24,000
42-Charges for Services Total	226,268	259,411	272,533	227,800	261,000	267,500	271,000
44-Rentals							
4407-Facility Rentals	13,198	11,423	10,700	10,000	11,000	11,000	11,000
44-Rentals Total	13,198	11,423	10,700	10,000	11,000	11,000	11,000
45-Product Sales							
4580-Vending - General			0	0	0	0	0
4581-Tree Memorial Revenue	1,954	2,475	2,500	2,300	2,500	2,500	2,500
4583-Concessions	13,855	16,711	17,000	16,500	17,000	17,000	17,000
4599-Short/Over		(5)	0	0	0	0	0
45-Product Sales Total	15,809	19,181	19,500	18,800	19,500	19,500	19,500
47-Misc. Income							
4750-Miscellaneous Income	2,926	3,169	1,800	1,800	1,800	1,800	1,800
47-Misc. Income Total	2,926	3,169	1,800	1,800	1,800	1,800	1,800
231-Northside Pool Total	258,200	293,184	304,533	258,400	293,300	299,800	303,300

RECREATION REVENUES DETAIL

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
232-Rice Pool							
42-Charges for Services							
4200-Charges for Services	467,483	472,826	467,117	430,000	469,500	475,000	481,000
4206-Fundraising/Sponsorships			0	0	0	0	0
4210-Program Revenue	1,007	1,754	1,000	1,250	2,000	2,000	2,000
4212-Waterslide Income			0	0	0	0	0
4216-General Admission	110,851	108,452	111,000	90,000	110,000	112,000	114,000
42-Charges for Services Total	579,341	583,032	579,117	521,250	581,500	589,000	597,000
44-Rentals							
4405-Locker Rental	476	330	550	540	550	550	550
4407-Facility Rentals	7,138	10,171	7,500	6,800	10,000	10,500	11,000
44-Rentals Total	7,615	10,500	8,050	7,340	10,550	11,050	11,550
45-Product Sales							
4580-Vending - General			0	0	0	0	0
4581-Tree Memorial Revenue	6,750	7,302	7,600	6,800	7,500	7,500	7,500
4583-Concessions	51,767	62,226	70,000	57,000	65,000	67,000	68,000
4599-Short/Over	152	2	0	0	0	0	0
45-Product Sales Total	58,670	69,529	77,600	63,800	72,500	74,500	75,500
46-Grants & Donations							
4610-Grants & Donations-Operating			0	0	0	0	0
46-Grants & Donations Total			0	0	0	0	0
47-Misc. Income							
4750-Miscellaneous Income	16,474	15,303	16,000	15,000	15,000	15,000	15,000
47-Misc. Income Total	16,474	15,303	16,000	15,000	15,000	15,000	15,000
232-Rice Pool Total	662,099	678,365	680,767	607,390	679,550	689,550	699,050
302-Parks Plus Fitness Center							
42-Charges for Services							
4200-Charges for Services	809,581	780,549	810,378	786,593	803,723	812,606	825,592
4206-Fundraising/Sponsorships		1,075	500	4,000	5,000	5,000	5,000
4216-General Admission			0	0	0	0	0
4250-Program Revenues	1,140	430	1,040	1,040	1,040	1,040	1,040

RECREATION REVENUES DETAIL

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
42-Charges for Services Total	810,721	782,054	811,918	791,633	809,763	818,646	831,632
44-Rentals							
4405-Locker Rental	536	735	728	520	728	780	780
44-Rentals Total	536	735	728	520	728	780	780
45-Product Sales							
4502-Entree Kitchen	1,499	573	1,250	625	1,250	1,250	1,250
4506-Pro Shop Sales	0	276	500	0	500	500	500
45-Product Sales Total	1,499	849	1,750	625	1,750	1,750	1,750
47-Misc. Income							
4750-Miscellaneous Income	1,000	10,061	3,500	9,500	10,000	12,500	12,500
47-Misc. Income Total	1,000	10,061	3,500	9,500	10,000	12,500	12,500
302-Parks Plus Fitness Center Total	813,757	793,699	817,896	802,278	822,241	833,676	846,662
303-Clocktower Com. and Mini Golf							
42-Charges for Services							
4206-Fundraising/Sponsorships			0	0	0	0	0
4216-General Admission	14,501	14,574	20,000	14,500	15,000	17,000	19,000
4250-Program Revenues			1,000	0	500	500	500
42-Charges for Services Total	14,501	14,574	21,000	14,500	15,500	17,500	19,500
44-Rentals							
4407-Facility Rentals	1,329	1,602	3,000	1,700	2,500	2,500	3,000
44-Rentals Total	1,329	1,602	3,000	1,700	2,500	2,500	3,000
45-Product Sales							
4506-Pro Shop Sales			0	0	0	0	0
4580-Vending - General			0	0	0	0	0
4581-Tree Memorial Revenue	724	530	1,000	600	800	1,000	1,000
4582-Commission on Vending Machines			0	0	0	0	0
4583-Concessions	2,584	3,024	3,500	3,000	3,500	3,500	3,750
4599-Short/Over		(7)	0	0	0	0	0
45-Product Sales Total	3,308	3,547	4,500	3,600	4,300	4,500	4,750
46-Grants & Donations							

RECREATION REVENUES DETAIL

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
4617-Sponsorships			0	0	0	0	0
4650-Grants and Donations-Capital			0	0	0	0	0
46-Grants & Donations Total			0	0	0	0	0
303-Clocktower Com. and Mini Golf Total	19,137	19,722	28,500	19,800	22,300	24,500	27,250
304-Leisure Center							
42-Charges for Services							
4200-Charges for Services			0	0	0	0	0
4206-Fundraising/Sponsorships	1,737	600	1,500	600	600	612	624
4250-Program Revenues	164,387	194,642	172,523	229,845	210,255	214,442	218,749
42-Charges for Services Total	166,124	195,242	174,023	230,445	210,855	215,054	219,374
44-Rentals							
4407-Facility Rentals	4,092	3,940	4,000	4,000	4,000	4,000	4,106
44-Rentals Total	4,092	3,940	4,000	4,000	4,000	4,000	4,106
45-Product Sales							
4599-Short/Over	79	0	0	0	0	0	0
45-Product Sales Total	79	0	0	0	0	0	0
46-Grants & Donations							
4610-Grants & Donations-Operating	525	791	0	0	0	0	0
4650-Grants and Donations-Capital			0	0	0	0	0
46-Grants & Donations Total	525	791	0	0	0	0	0
304-Leisure Center Total	170,820	199,973	178,023	234,445	214,855	219,054	223,480
305-Adult Education							
42-Charges for Services							
4206-Fundraising/Sponsorships		125	0	0	0	0	0
4250-Program Revenues	71,173	73,178	70,940	70,475	70,439	71,690	73,060
42-Charges for Services Total	71,173	73,303	70,940	70,475	70,439	71,690	73,060
305-Adult Education Total	71,173	73,303	70,940	70,475	70,439	71,690	73,060
415-Marketing							
42-Charges for Services							

RECREATION REVENUES DETAIL

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
4206-Fundraising/Sponsorships	23,740	16,600	12,000	12,000	12,000	12,000	12,000
4241-Special Events	0		0	0	0	0	0
42-Charges for Services Total	23,740	16,600	12,000	12,000	12,000	12,000	12,000
46-Grants & Donations							
4610-Grants & Donations-Operating	0		0	0	0	0	0
4650-Grants and Donations-Capital			0	0	0	0	0
46-Grants & Donations Total	0	0	0	0	0	0	0
415-Marketing Total	23,740	16,600	12,000	12,000	12,000	12,000	12,000
416-Special Events							
42-Charges for Services							
4206-Fundraising/Sponsorships		35,110	35,500	33,650	38,000	38,000	38,000
4241-Special Events	78,763	56,655	59,500	65,260	70,000	70,000	70,000
42-Charges for Services Total	78,763	91,765	95,000	98,910	108,000	108,000	108,000
45-Product Sales							
4583-Concessions	26,425	28,871	30,000	18,508	32,000	32,000	32,000
45-Product Sales Total	26,425	28,871	30,000	18,508	32,000	32,000	32,000
416-Special Events Total	105,187	120,636	125,000	117,418	140,000	140,000	140,000
20-Recreation Total	8,612,022	8,535,650	9,003,768	8,641,076	9,115,116	9,246,873	9,456,553
Grand Total	8,612,022	8,535,650	9,003,768	8,641,076	9,115,116	9,246,873	9,456,553

ARROWHEAD GOLF CLUB INCOME STATEMENT

includes administrative allocations

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
601 & 611-Golf Maintenance & Pro Shop/Golf Fees							
4-Revenues							
41-Taxes	469,514	362,295	362,295	362,295	440,186	503,359	573,814
42-Charges for Services	1,607,480	1,782,750	1,923,400	1,751,859	1,971,925	2,052,900	2,088,900
44-Rentals	275,639	355,389	356,750	332,963	366,750	432,500	432,500
45-Product Sales	152,622	154,816	153,000	135,039	153,000	153,000	153,000
46-Grants & Donations			-	-	-	-	-
47-Misc. Income	3,350	3,391	1,530	1,560	1,530	1,530	1,530
48-Interest Income	742	1,858	340	952	850	1,700	1,700
49-Transfers In			-	-	-	-	-
4-Revenues Total	2,509,347	2,660,500	2,797,315	2,584,668	2,934,241	3,144,989	3,251,444
5-Expenses							
51-Salaries & Wages	(922,878)	(949,491)	(969,511)	(901,277)	(982,031)	(1,001,050)	(1,020,348)
52-Contractual Services	(657,116)	(649,894)	(856,012)	(841,735)	(903,877)	(965,574)	(1,047,760)
53-Supplies	(424,865)	(461,834)	(496,826)	(476,306)	(513,390)	(524,571)	(536,894)
54-Other Charges	(70,258)	(73,861)	(79,971)	(77,937)	(85,013)	(91,070)	(92,735)
57-Capital	(291,393)	(333,105)	(42,993)	(242,738)	(582,108)	(261,554)	(619,554)
59-Transfers Out		(1,228)	-	-	-	-	-
5-Expenses Total	(2,366,510)	(2,469,413)	(2,445,313)	(2,539,993)	(3,066,420)	(2,843,820)	(3,317,290)
601 & 611-Golf Maintenance & P	142,836	191,087	352,003	44,675	(132,179)	301,170	(65,847)
612-Food and Beverage							
4-Revenues							
41-Taxes	911,410	703,279	703,279	703,279	854,478	977,110	1,113,873
42-Charges for Services	1,660		-	-	-	-	-
44-Rentals	2,583	1,980	-	-	-	-	-
45-Product Sales	4,830,523	4,861,511	5,234,934	5,013,621	5,168,224	5,367,746	5,527,619
46-Grants & Donations	310		-	-	-	-	-
47-Misc. Income	38,074	28,845	28,170	28,170	32,170	32,970	32,970
48-Interest Income	1,440	3,607	660	1,848	1,650	3,300	3,300
49-Transfers In			-	-	-	-	-
4-Revenues Total	5,786,000	5,599,221	5,967,043	5,746,918	6,056,522	6,381,126	6,677,762

ARROWHEAD GOLF CLUB INCOME STATEMENT

includes administrative allocations

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
5-Expenses							
51-Salaries & Wages	(1,780,470)	(1,828,067)	(1,920,512)	(1,812,763)	(1,855,680)	(1,912,413)	(1,960,401)
52-Contractual Services	(1,385,451)	(1,375,432)	(1,724,310)	(1,686,726)	(1,928,260)	(2,094,426)	(2,267,351)
53-Supplies	(1,404,608)	(1,403,025)	(1,555,758)	(1,428,522)	(1,462,005)	(1,509,923)	(1,549,029)
54-Other Charges	(127,120)	(139,538)	(154,679)	(141,270)	(164,792)	(171,900)	(175,932)
57-Capital	(563,797)	(646,064)	(28,189)	(79,299)	(422,381)	(26,820)	(502,601)
59-Transfers Out	-	(2,385)	-	-	-	-	-
5-Expenses Total	(5,261,446)	(5,394,510)	(5,383,448)	(5,148,581)	(5,833,117)	(5,715,482)	(6,455,314)
612-Food and Beverage Total	524,554	204,711	583,595	598,337	223,405	665,644	222,449
613-Cross Country Skiing							
4-Revenues							
42-Charges for Services	15,231	5,041	15,000	4,737	15,000	15,000	18,000
45-Product Sales			-	-	-	-	-
4-Revenues Total	15,231	5,041	15,000	4,737	15,000	15,000	18,000
5-Expenses							
51-Salaries & Wages	(1,617)	(411)	(4,000)	(1,409)	(4,000)	(4,000)	(4,000)
52-Contractual Services	(152)	(186)	(425)	(231)	(436)	(437)	(439)
53-Supplies		(4,859)	(5,000)	(4,900)	(5,000)	(5,000)	(5,000)
57-Capital			-	-	-	-	-
5-Expenses Total	(1,770)	(5,456)	(9,425)	(6,540)	(9,436)	(9,437)	(9,439)
613-Cross Country Skiing Total	13,461	(415)	5,575	(1,803)	5,564	5,563	8,561
Grand Total	680,852	395,382	941,173	641,210	96,790	972,377	165,163

ARROWHEAD GOLF CLUB INCOME STATEMENTS

by department

	2011	2012	2013	2014	2015	2016
	Actuals	Actuals	2013 Budget	Proposed	Proposed	Proposed
			Projections	Budget	Budget	Budget
60-Golf Fund						
000-Administration						
4-Revenues						
41-Taxes	1,380,924	1,065,574	1,065,574	1,065,574	1,294,664	1,480,469
42-Charges for Services	1,000		0	0	0	0
46-Grants & Donations			0	0	0	0
47-Misc. Income	9,296	8,954	4,500	4,500	4,500	4,500
48-Interest Income	2,182	5,465	1,000	2,800	2,500	5,000
49-Transfers In			0	0	0	0
4-Revenues Total	1,393,402	1,079,994	1,071,074	1,072,874	1,301,664	1,489,969
5-Expenses						
51-Salaries & Wages	(78,511)	(85,392)	(95,208)	(81,120)	(106,470)	(108,599)
52-Contractual Services	(1,104,179)	(1,044,291)	(1,449,823)	(1,429,341)	(1,676,600)	(1,876,690)
53-Supplies	(79,639)	(67,979)	(87,315)	(82,667)	(89,367)	(93,215)
54-Other Charges	(71,394)	(79,260)	(83,150)	(77,985)	(97,980)	(104,030)
57-Capital	(844,725)	(976,200)	(118)	(118)	(229)	(115)
59-Transfers Out		(3,613)	0	0	0	0
5-Expenses Total	(2,178,447)	(2,256,736)	(1,715,614)	(1,671,232)	(1,970,646)	(2,182,648)
000-Administration Total	(785,045)	(1,176,742)	(644,540)	(598,358)	(668,982)	(692,679)
101-Parks Maintenance						
5-Expenses						
51-Salaries & Wages	(7,106)	(11,503)	(12,630)	(11,500)	(12,964)	(13,488)
52-Contractual Services	(1,370)	(3,665)	(3,875)	(3,863)	(3,984)	(4,392)
53-Supplies	(7,775)	(6,942)	(7,000)	(7,000)	(7,000)	(7,283)
54-Other Charges		(258)	0	0	0	0
57-Capital			0	0	0	0
5-Expenses Total	(16,250)	(22,367)	(23,505)	(22,363)	(23,948)	(24,546)
101-Parks Maintenance Total	(16,250)	(22,367)	(23,505)	(22,363)	(23,948)	(24,546)

ARROWHEAD GOLF CLUB INCOME STATEMENTS

by department

	2011	2012	2013	2014	2015	2016
	Actuals	Actuals	2013 Budget	Proposed	Proposed	Proposed
			Projections	Budget	Budget	Budget
418-Human Resources						
5-Expenses						
51-Salaries & Wages	(48,872)	(49,771)	(28,656)	(25,000)	(29,216)	(30,447)
52-Contractual Services	(19,024)	(24,970)	(19,425)	(15,987)	(15,210)	(16,259)
54-Other Charges	(2,743)	(3,796)	(5,000)	(5,000)	(5,000)	(5,000)
5-Expenses Total	(70,638)	(78,537)	(53,081)	(45,987)	(49,426)	(51,705)
418-Human Resources Total	(70,638)	(78,537)	(53,081)	(45,987)	(49,426)	(51,705)
419-Finance						
5-Expenses						
51-Salaries & Wages	(133,524)	(127,738)	(151,486)	(137,183)	(150,745)	(156,495)
52-Contractual Services	(28,638)	(27,612)	(39,744)	(39,700)	(33,544)	(36,688)
5-Expenses Total	(162,162)	(155,349)	(191,231)	(176,883)	(184,289)	(193,184)
419-Finance Total	(162,162)	(155,349)	(191,231)	(176,883)	(184,289)	(193,184)
601-Golf Maintenance						
4-Revenues						
46-Grants & Donations			0	0	0	0
4-Revenues Total			0	0	0	0
5-Expenses						
51-Salaries & Wages	(495,225)	(506,227)	(501,537)	(466,602)	(502,514)	(522,511)
52-Contractual Services	(131,284)	(131,147)	(159,752)	(154,915)	(158,817)	(177,352)
53-Supplies	(272,585)	(290,545)	(315,333)	(314,833)	(330,572)	(364,925)
54-Other Charges	(19,795)	(20,253)	(20,000)	(19,722)	(20,000)	(22,500)
57-Capital	0	(312)	(42,716)	(242,461)	(215,458)	(4,729)
5-Expenses Total	(918,889)	(948,483)	(1,039,339)	(1,198,533)	(1,227,361)	(1,092,017)
601-Golf Maintenance Total	(918,889)	(948,483)	(1,039,339)	(1,198,533)	(1,227,361)	(1,092,017)

ARROWHEAD GOLF CLUB INCOME STATEMENTS

by department

	2011	2012	2013	2014	2015	2016
	Actuals	Actuals	2013 Budget	Proposed	Proposed	Proposed
			Projections	Budget	Budget	Budget
611-Pro Shop/Golf Fees						
4-Revenues						
42-Charges for Services	1,607,140	1,782,750	1,923,400	1,751,859	1,971,925	2,088,900
44-Rentals	275,639	355,389	356,750	332,963	366,750	432,500
45-Product Sales	152,622	154,816	153,000	135,039	153,000	153,000
46-Grants & Donations			0	0	0	0
47-Misc. Income	189	346	0	30	0	0
4-Revenues Total	2,035,590	2,293,302	2,433,150	2,219,891	2,491,675	2,674,400
5-Expenses						
51-Salaries & Wages	(336,528)	(349,967)	(370,060)	(348,042)	(377,722)	(392,028)
52-Contractual Services	(133,740)	(144,565)	(181,884)	(180,597)	(157,086)	(139,025)
53-Supplies	(122,560)	(145,816)	(149,426)	(130,986)	(150,054)	(137,960)
54-Other Charges	(25,257)	(25,281)	(30,000)	(30,000)	(30,000)	(33,075)
57-Capital	(4,187)	(884)	(236)	(236)	(366,573)	(594,676)
5-Expenses Total	(622,272)	(666,513)	(731,607)	(689,861)	(1,081,434)	(1,296,764)
611-Pro Shop/Golf Fees Total	1,413,318	1,626,789	1,701,543	1,530,030	1,410,241	1,377,636
612-Food and Beverage						
4-Revenues						
42-Charges for Services	1,000		0	0	0	0
44-Rentals	2,583	1,980	0	0	0	0
45-Product Sales	4,830,523	4,861,511	5,234,934	5,013,621	5,168,224	5,527,619
46-Grants & Donations	310		0	0	0	0
47-Misc. Income	31,938	22,935	25,200	25,200	29,200	30,000
4-Revenues Total	4,866,354	4,886,425	5,260,134	5,038,821	5,197,424	5,557,619
5-Expenses						
51-Salaries & Wages	(1,603,581)	(1,646,961)	(1,730,445)	(1,644,593)	(1,658,078)	(1,755,009)
52-Contractual Services	(624,332)	(649,077)	(725,817)	(704,058)	(786,897)	(847,608)

ARROWHEAD GOLF CLUB INCOME STATEMENTS

by department

	2011	2012	2013	2014	2015	2016
	Actuals	Actuals	Budget	Proposed	Proposed	Proposed
			Projections	Budget	Budget	Budget
53-Supplies	(1,346,915)	(1,353,577)	(1,493,510)	(1,369,342)	(1,398,403)	(1,483,010)
54-Other Charges	(78,190)	(84,550)	(96,500)	(86,500)	(96,825)	(103,797)
57-Capital	(6,279)	(1,772)	(28,111)	(79,221)	(422,230)	(463,490)
59-Transfers Out			0	0	0	0
5-Expenses Total	(3,659,297)	(3,735,937)	(4,074,383)	(3,883,714)	(4,362,433)	(4,652,914)
612-Food and Beverage Total	1,207,057	1,150,489	1,185,751	1,155,107	834,991	904,705
613-Cross Country Skiing						
4-Revenues						
42-Charges for Services	15,231	5,041	15,000	4,737	15,000	18,000
45-Product Sales			0	0	0	0
4-Revenues Total	15,231	5,041	15,000	4,737	15,000	18,000
5-Expenses						
51-Salaries & Wages	(1,617)	(411)	(4,000)	(1,409)	(4,000)	(4,000)
52-Contractual Services	(152)	(186)	(425)	(231)	(436)	(439)
53-Supplies		(4,859)	(5,000)	(4,900)	(5,000)	(5,000)
57-Capital			0	0	0	0
5-Expenses Total	(1,770)	(5,456)	(9,425)	(6,540)	(9,436)	(9,439)
613-Cross Country Skiing Total	13,461	(415)	5,575	(1,803)	5,564	8,561
60-Golf Fund Total	680,852	395,382	941,173	641,210	96,790	165,163
Grand Total	680,852	395,382	941,173	641,210	96,790	165,163

*Capital Overview
Capital Projects Fund*

Capital Overview	Recommended Source	2014	2015	2016	2017
Capital Dollars Available					
Capital Dollars Available at Beginning of Fiscal Year		2,806,005	2,071,894	1,743,850	2,240,298
Annual Unobligated G.O. Bond Proceeds		752,850	844,692	887,631	936,289
Grants and Donations		492,510			
Cosley Foundation Donation for Property Purchase		50,000	50,000	50,000	50,000
Other (ex. Tree Memorials, Cell Tower Rental, Land Cash Donations, etc.)		63,585	65,085	67,085	69,085
Recommended Fund Balance Reserve Transfer - General Fund		500,000	250,000	150,000	-
Recommended Fund Balance Reserve Transfer - Recreation Fund		2,000,000	2,000,000	1,350,000	-
Capital Dollars Available		6,664,950	5,281,671	4,248,566	3,295,672
Major Capital Projects					
Central Athletic Center	PARC\$2.441M/DCEO\$150K/Bond Proceeds	640,000			
Northside Park Development	\$1.604M Grants/Bond Proceeds				
Synthetic Turf - 1 Field	Bond Proceeds\$375K/FundBalReserves\$375K	1,250,000			
Major Capital Projects		1,890,000	-	-	-
Available Capital Dollars after Major Capital Projects		4,774,950	5,281,671	4,248,566	3,295,672
2012 Board Approved Capital Projects					
Lincoln Marsh - Boardwalk	DNRGrant\$188K/Friends Of LM \$47K				
2013 Board Approved Capital Projects					
Generator	Bond Proceeds				
District Wide Asphalt Replacement	Bond Proceeds	500,000	500,000	500,000	500,000
Atten - 1982 Ballfield Lights #16	Bond Proceeds				
Atten - 1982 Ballfield Lights #17	Bond Proceeds				
Atten - Farm Bridge Replacement	Bond Proceeds		75,000		
Atten - Water Pump Recondition #16, 19, 20	Bond Proceeds				
Briarpatch - Colorcoat/Repair Two Tennis Courts previously done in 2003	Bond Proceeds				
Cosley Zoo - Painting - Duck Pond previously done in 2002	Bond Proceeds				
Cosley Zoo - Smoke/Burglar Alarm System	Bond Proceeds				
Graf - Exterior Fence (vegetation removal 50yrs of overgrowth)	Bond Proceeds				
Lincoln Marsh - 1983 High Ropes Course	Bond Proceeds				
Lincoln Marsh - 1983 High Ropes Course Pole Replacement	Bond Proceeds				
Lincoln Marsh - 1983 Teams Course	Bond Proceeds				
Lincoln Marsh - 1993 Open Air Shelter - Marsh	Bond Proceeds				
Lincoln Marsh - 2005 Land Pride #2702	Bond Proceeds				
Lincoln Marsh - Elliot Lake Restoration	Bond Proceeds	350,000	350,000		
Memorial Park - Resurface One Tennis Court previously done in 1993	Bond Proceeds		22,576		
Memorial Park - Furnace #1 Memorial Building	Bond Proceeds				
Northside Pool - 1994 Water Heater #1	Bond Proceeds				

*Capital Overview
Capital Projects Fund*

Capital Overview	Recommended Source	2014	2015	2016	2017
Northside Pool - 1995 Sound System	Bond Proceeds				
Northside Pool - Painting Exterior of Building previously done in 2002	Bond Proceeds				
Rathje - Playground Replacement	Bond Proceeds				
Arrowhead GC - Outdoor Restrooms	\$175K DCEO Grant	140,000			
Rice - (6) 1988 Neptune Filters	Bond Proceeds				
Rice - 1988 Pool Stairs	Bond Proceeds				
Rice - 1991 Boiler Room Water Heater	Bond Proceeds		16,000		
Rice - 1992 Ice Maker	Bond Proceeds		5,133		
Rice - General Interior Painting previously done in 2002	Bond Proceeds				
Historical Museum - Roof (25% of total project cost)	Seeking Grant Opportunities	125,000			
Board Approved Capital Fund Expenditures		1,115,000	968,709	500,000	500,000
Available Capital Dollars after Approved and Major Capital Projects		3,659,950	4,312,962	3,748,566	2,795,672
2014 Staff Recommendations					
District Wide Unforeseen Capital Expenses	Bond Proceeds	100,000	100,000	100,000	100,000
Generator - Districtwide Portable		70,000			
Atten - Colorcoat/Repair Courts 4		28,000			
Atten - Resurface Courts 4		60,000			
Atten - Two Car Garage		25,000			
Brighton - Playground Replacement					120,000
Cosley - Fox/Coyote Exhibit Fence		18,000			
Cosley - Dumbwaiter		11,000			
Cosley - Cantilevered Shade for Cattle and Llamas		8,000			
Cosley - Coyote Viewing Deck Replacement		20,000			
Cosley - Security Cameras		15,000			
Cosley - Interpretive Sinage		20,000			
Lincoln Marsh - Boardwalk		34,255	34,255		
Memorial Park - Floor Resurfacing		5,730			
Northside - Pool Filter & Lateral Replacement		110,175			
Northside - Shaded Area on Upper Concession Deck		7,000			
Rathje - Furnace		7,620			
Rathje - Shoreline & Bridge Replacement		150,000			
Hull - Playground Replacement		120,000			
Community Center - Ductwork Smoke Detector		8,870			
Community Center - Electric Ballasts - Level IV		8,735			
Community Center - Gym Curtain Dividers				25,000	
Community Center - HVAC Improvements		50,000	300,000	300,000	300,000
Community Center - Men's Sauna Heater		5,115			

Capital Overview
Capital Projects Fund

Capital Overview	Recommended Source	2014	2015	2016	2017
Community Center - Women's Locker Room Upgrades		18,660			
Community Center - Genie Lift Replacement #1701		9,500			
Community Center - Piano		5,250			
Community Center - 2 Heating System Boilers		67,000			
Community Center - Memorial Auditorium Lighting & Sound System		41,750			
Rice - 3 Circulating Pumps		41,815			
Rice - 2 Shower Water Heaters		13,290			
Rice - Rockwork Sealcoat		12,460			
Rice - Cabanas		11,000			
Rice - Furniture		10,000			
Rebuild 20HP Circular Pump p-& - HVAC System		6,280			
Museum - Wall Repairs		10,000			
Prairie - Alarm & Backup Generator		90,000			
Planning & Support Staff Salary and Wages	Fund Balance Reserves	169,834	173,413	177,082	180,645
New Project Engineering, Surveying & Appraisals; Maintenance Agreements; etc.	Bond Proceeds	78,541	80,634	83,066	85,555
Surface Maintenance & Natural Restoration Material; Hand Tools; etc.	Bond Proceeds	111,675	111,909	111,931	111,950
Legal Notices; Training; Dues & Subscriptions; Mileage Reimbursements; etc.	Fund Balance Reserves	8,500	9,700	9,700	9,700
Per the Capital Improvement Program Scheduled for out years	Bond Proceeds		1,759,201	701,490	551,610
Staff Recommended Capital Fund Expenditures		1,588,056	2,569,112	1,508,268	1,459,460
Available Capital Dollars after Commitments and Recommendations		2,071,894	1,743,850	2,240,298	1,336,212

CIP Schedule
(Board Prioritization Tool)
Capital Projects Fund

Sum of Prioritization Tool	CY Projections	2014	2015	2016	2017
40-000-000 Nonspecified Area					
2014 Generator - Districtwide Portable		70,000			
2014 Synthetic Turf - 1 Field - Carryover from 2013		1,250,000			
Annual Pond and Stream Maintenance			100,000	100,000	100,000
District Wide Asphalt Replacement	500,000	500,000	500,000	500,000	500,000
District Wide Unforeseen Capital Expenses	20,000	100,000	100,000	100,000	100,000
Synthetic Turf - 1 Field	50,000				
40-000-000 Nonspecified Area Total	570,000	1,920,000	700,000	700,000	700,000
40-000-184 Northside Park Lagoon Renovtn					
2013 Change Orders - Due to Soils and Other	54,525				
2013 Landscaping	50,000				
2013 Parking Lot Renovation	332,000				
2013 Utilities	167,000				
40-000-184 Northside Park Lagoon Renovtn Total	603,525				
40-000-187 Central Athletic Cntr Project					
2013 Central Athletic Center Improvements	516,700				
2013 Change Orders	100,000				
2013 Construction Admin	10,000				
2013 Exterior Restrooms	80,000				
2013 Gateway Garden	245,000				
2013 Interior Concessions Stand Upgrades	65,000				
2013 Light Fixture Replacement	15,000				
2013 Main Gym Roof, Lobby Roof and Kale Roof	500,000				
2013 MEP Design	7,200				
2013 Parking Lot Light Replacement	10,000				
2014 Athletic Field Development		95,000			
2014 Exterior Restrooms - Carryover from 2013			80,000		
2014 Interior Concessions Stand Upgrades - Carryover from 2013			65,000		
2014 Perimeter Path		75,000			
2014 RQST - Athletic Field Lighting		445,000			
2014 RQST - Replace fence on retaining wall		25,000			
40-000-187 Central Athletic Cntr Project Total	1,548,900	640,000	145,000		
40-800-805 Atten					

CIP Schedule
(Board Prioritization Tool)
Capital Projects Fund

	CY Projections	2014	2015	2016	2017
1900 Farm Bridge Replacement			75,000		
1982 Ballfield Lights -Atten #16	155,000				
1982 Ballfield Lights -Atten #17	155,000				
2003 Water Pump Recondition-Atten 16, 19, 20	7,000				
2007 Colorcoat/ Repair Courts 4		28,000			
2007 Resurface Courts-4		60,000			
2014 RQST - Two Car Garage		25,000			
40-800-805 Atten Total	317,000	113,000	75,000		
40-800-806 Briarpatch					
2003 Colorcoat/Repair Two Tennis Courts	13,200				
40-800-806 Briarpatch Total	13,200				
40-800-809 Brighton					
1997 Playground Replacement					120,000
40-800-809 Brighton Total					120,000
40-800-812 Central Park and.Athletic Ctr.					
1986 CENTRAL PARK Tennis Court FENCING					30,395
1986 CENTRAL PARK TENNIS COURTS					21,610
40-800-812 Central Park and.Athletic Ctr. Total					52,005
40-800-813 Cosley Zoo					
1987 Siding					20,000
1990 Barn Boiler (downstairs)			20,000		
1990 Barn HVAC (upstairs)				10,530	
1990 Brick Pavers - Driveway			28,000		
1993 Exhibit Fence - fox, coyote		18,000			
1993 Roof (3) - Fox, Coyote, Raccoon					11,500
1994 Smoke/Burglar Alarm System-Cosley Zoo	13,555				
1995 Grill				9,000	
1996 Station Deck (w/new area)					15,000
1997 Caging					10,000
1997 Exhibit Fence - deer					30,000
1997 Holding Cages (deer, raptor)					10,000
1997 Sand Filters (4)					6,000
1999 Double Refrigerator (feed prep) - Refurbished 2013				5,000	

CIP Schedule
(Board Prioritization Tool)
Capital Projects Fund

	CY Projections	2014	2015	2016	2017
1999 Dumbwaiter		11,000			
1999 Freezers (2) - Refurbished 2013				6,000	
1999 Refrigerators (2) - Refurbished 2013				6,000	
1999 Walk-in Freezer				12,000	
2000 Station HVAC					15,000
2002 Painting - Duck Pond				8,305	
2014 RQST - Cantilevered shade structure for cattle and llamas		8,000			
2014 RQST - Coyote Viewing Deck Replacement and exhibit expansion		20,000			
2014 RQST - Security Cameras		15,000			
Concrete Approach-Cosley Zoo			22,855		
RQST - Interpretive Signage		20,000			
40-800-813 Cosley Zoo Total	13,555	92,000	70,855	56,835	117,500
40-800-815 Graf Park					
1983 Exterior Fence (vegetation removal 50yrs overgrowth)	60,000				
1997 GRAF PARK IRRIGATION EQUIP					13,275
40-800-815 Graf Park Total	60,000				13,275
40-800-816 Hawthorne Junction					
1999 Playground Replacement			100,000		
40-800-816 Hawthorne Junction Total			100,000		
40-800-818 Hoffman Park					
1999 Hoffman Playground Replacement				125,000	
40-800-818 Hoffman Park Total				125,000	
40-800-819 Hurley Gardens					
2005 Gazebo-Hurley Gardens			5,000		
2005 Teahouse-Hurley Gardens			15,000		
40-800-819 Hurley Gardens Total			20,000		
40-800-820 Kelly Park					
2000 Kelly PLAYGROUND EQUIP					175,000
40-800-820 Kelly Park Total					175,000
40-800-822 Lincoln Marsh					
1977 Elliot Lake Restoration	35,000	350,000	350,000		

CIP Schedule
(Board Prioritization Tool)
Capital Projects Fund

	CY Projections	2014	2015	2016	2017
1983 High Ropes Course	71,250				
1983 Teams Course	24,215				
1988 High Ropes Course Pole Replacement	10,500				
1991 LINCOLN MARSH PARKING LOT					-
1993 Open Air Shelter -Marsh	5,000				
2005 1010 W. MADISONHVAC				7,300	
2005 Land Pride - Lincoln Marsh #2702	11,000				
2007 LINCOLN MARSH EQUIPMENT					9,915
2013 LM Boardwalk	235,100				
LM SIDEWALK/PATHWAY			35,180		
Marsh Boardwalk - 2		34,255	34,255		
40-800-822 Lincoln Marsh Total	392,065	384,255	419,435	7,300	9,915
40-800-825 Memorial Park					
1991 MEMORIAL PARKROOF				59,060	
1992 Furnace #1-Memorial Bldg	6,600				
1993 Resurface One Tennis Court			22,575		
2009 Floor Resurfacing		5,730			
40-800-825 Memorial Park Total	6,600	5,730	22,575	59,060	
40-800-826 Northside Park					
1988 Northside Fencing - ballfield			21,130		
1991 NORTHSIDE PARKROOF				10,970	
1991 Vitacourse Replacement				48,000	
1994 NS Pool Water Heater #1	15,000				
1995 NORTHSIDE POOLEQUIPMENT				5,615	
1995 NS Pool - Sound System	12,780				
1995 NS Pool Filter Media & Lateral Replacement		110,175			
1997 NORTHSIDE PARK TENNIS COURTS - Resurface					30,000
2002 NS Pool - Painting Exterior of Building	10,000				
2011 NS Pool - Resurface Slide Tower					9,135
2014 RQST - Shaded area to be constructed on upper concession deck		7,000			
40-800-826 Northside Park Total	37,780	117,175	21,130	64,585	39,135
40-800-828 Rathje					
1977 Rathje Shoreline and Bridge Replacement		150,000			
1988 Furnace - Rathje		7,620			

CIP Schedule
(Board Prioritization Tool)
Capital Projects Fund

	CY Projections	2014	2015	2016	2017
1994 Playground Replacement	120,000				
40-800-828 Rathje Total	120,000	157,620			
40-800-829 Hull					
1996 Playground Replacement		120,000			
40-800-829 Hull Total		120,000			
40-800-835 Seven Gables					
1991 SEVEN GABLES PARKROOF				72,100	
40-800-835 Seven Gables Total				72,100	
40-800-844 Arrowhead Golf Club					
2013 Arrowhead Outdoor Restrooms	35,000	140,000			
40-800-844 Arrowhead Golf Club Total	35,000	140,000			
40-800-845 Scottdale Park					
Playground Replacement			160,000		
40-800-845 Scottdale Park Total			160,000		
40-800-846 CC and Rice and Blanchard					
1988 24HP Circulating Pump P-6		12,855			
1988 25HP Circulating Pump P-4		14,480			
1988 25HP Circulating Pump P-5		14,480			
1988 CC/Rice Pool LIGHTING			227,175		
1988 Ductwork Smoke Detector		8,870			
1988 Electric Ballasts - Level IV		8,735			
1988 Gym Divider Curtains				25,000	
1988 HVAC Improvements - chill, boilers, air hand.		50,000	300,000	300,000	300,000
1988 Neptune Filter #1 - Rice	16,700				
1988 Neptune Filter #2 - Rice	16,700				
1988 Neptune Filter #3 - Rice	16,700				
1988 Neptune Filter #4 - Rice	16,700				
1988 Neptune Filter #5 - Rice	16,700				
1988 Neptune Filter #6 - Rice	16,700				
1988 Rice IRRIGATION EQUIP			15,075		
1988 RICE POOL PUMP HOUSEPLUMBING EQUIP				25,000	
1988 Rice Pool Stairs	7,000				

CIP Schedule
(Board Prioritization Tool)
Capital Projects Fund

	CY Projections	2014	2015	2016	2017
1988 Rice Shower Water Heater #1		6,645			
1988 Rice Shower Water Heater #2		6,645			
1988 Sauna Heater - CC (Mens)		5,115			
1988 Women's Locker Room Upgrades		18,660			
1989 CC IRRIGATION EQUIP			50,250		
1989 Refinish East CC Beams				12,675	
1991 Boiler Room Water Heater - Rice	16,000		16,000		
1992 Ice Maker - Rice			5,135		
1995 RICE POOLBLDG-STRUCTURES				20,935	
1999 Genie Lift Replacement #1701		9,500			
2002 General Interior Painting-Rice Pool	7,000				
2005 CC FLOORING/CARPETING			17,500		
2007 Rice Rockwork Sealcoat #3		12,460			
2010 Resurface - Waterslides (2)				13,000	
2011 Redeck Rice Pool Bridge					8,735
2011 Refinish Waterslides					19,000
2014 RQST - Piano		5,250			
BLANCHARD HOUSEROOF - Remove?					17,045
CC HVAC - included above			47,035		
Heating System Boiler B-1		33,500			
Heating System Boiler B-2		33,500			
Rebld 20HP Circul Pump P-7 - HVAC system		6,280			
RQST - Cabanas		11,000			
RQST - Furniture		10,000			
RQST - Memorial Auditorium Lighting System		24,800			
RQST - Memorial Auditorium Sound System		16,950			
40-800-846 CC and Rice and Blanchard Total	130,200	309,725	678,170	396,610	344,780
40-800-850 Hillside Tot Lot					
1999 HILLSIDE TOT LOTPLAYGROUND EQUIP				125,000	
40-800-850 Hillside Tot Lot Total				125,000	
40-800-852 Clocktower					
2003 CLOCKTOWER COMMONSFLOORING/CARPETING				20,000	
40-800-852 Clocktower Total				20,000	
40-800-854 Historical Museum					

CIP Schedule
(Board Prioritization Tool)
Capital Projects Fund

	CY Projections	2014	2015	2016	2017
Historical Museum Roof (25% of Total)		125,000			
RQST - Faux Finish for Museum Walls		5,000			
RQST - Plaster in Auditorium Walls, Kitchenette/Elevator Hall		5,000			
40-800-854 Historical Museum Total		135,000			
40-800-856 Prairie Ave Building					
RQST - Alarm System		15,000			
RQST - Backup Generator		75,000			
40-800-856 Prairie Ave Building Total		90,000			
Grand Total		3,847,825	4,224,505	2,412,165	1,626,490
				1,571,610	

*Grant and Donation Schedule
Capital Projects Fund*

Project	Source	Status	CY Projections	2014 Budget	2015 Budget	2016 Budget2	2017 Budget
LM Boardwalk	DNR Grant	Billed upon completion of project	188,076				
LM Boardwalk	Friends of Lincoln Marsh Donation	Billed upon completion of project	47,019				
Cosley Zoo Property Purchase	Cosley Foundation Donation	Annual installments of \$50K over 16 yrs for total of \$800K	50,000	50,000	50,000	50,000	50,000
CAC - Gateway Garden	Illinois DCEO Grant SR130024 - Hultgren/Johnson	Agreement to be completed	150,000				
Arrowhead Outdoor Restrooms	Illinois DCEO Grant SR120122 - Dillard	Received portion on 6/25/12 remainder anticipated receipt in 2013	35,000	131,250			
TBD	Illinois DCEO Grant - Cross	Pending	40,000				
Cosley Parking Lot	DuPage Water Quality	Billed upon completion of project		72,252			
Cosley Parking Lot	Illinois Green Infrastructure	Billed upon completion of project		289,008			
Total Grants and Donations			510,095	542,510	50,000	50,000	50,000

PROPOSED CAPITAL EXPENDITURES AND FUND TRANSFERS IMPACT ON BOTTOM LINE BY FUND

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
10 - General							
1-Operating Funds							
Beginning Fund Balance	1,737,111	2,338,237	1,750,697	1,750,697	2,032,140	1,847,816	2,010,554
Bottomline Before Transfers and Capital	734,265	543,226	313,836	564,102	458,452	554,970	585,412
Transfers IN/OUT	10,000	17,226	10,000	10,000	10,000	10,000	10,000
Fund Balance Reserves Transfers		(899,420)	(243,786)	(243,786)	(500,000)	(250,000)	(150,000)
Capital	(143,139)	(248,572)	(152,509)	(48,874)	(152,776)	(152,233)	(584,053)
<i>10 - General Total</i>	<i>601,126</i>	<i>(587,540)</i>	<i>(72,459)</i>	<i>281,442</i>	<i>(184,323)</i>	<i>162,737</i>	<i>(138,641)</i>
Estimated Ending Fund Balance	2,338,237	1,750,697	1,678,238	2,032,140	1,847,816	2,010,554	1,871,913
Minimum Fund Balance Target (see pages 2-5)	773,280	810,420	922,460	871,940	937,430	945,260	967,870
20 - Recreation							
Beginning Fund Balance	2,897,479	4,422,813	3,620,460	3,620,460	4,027,282	3,133,242	2,327,239
Bottomline Before Transfers and Capital	1,583,858	1,288,003	779,702	1,109,323	1,164,258	1,223,146	1,266,294
Transfers IN/OUT	(10,000)	(13,613)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Fund Balance Reserves Transfers		(1,993,500)	(500,000)	(500,000)	(2,000,000)	(2,000,000)	(1,350,000)
Capital	(48,524)	(83,244)	(208,368)	(192,501)	(48,298)	(19,149)	(3,149)
<i>20 - Recreation Total</i>	<i>1,525,334</i>	<i>(802,353)</i>	<i>61,334</i>	<i>406,822</i>	<i>(894,040)</i>	<i>(806,003)</i>	<i>(96,855)</i>
Estimated Ending Fund Balance	4,422,813	3,620,460	3,681,794	4,027,282	3,133,242	2,327,239	2,230,385
Minimum Fund Balance Target (see pages 2-5)	1,171,360	1,207,940	1,330,250	1,255,290	1,313,830	1,337,290	1,365,040
22 - Cosley Zoo							
Beginning Fund Balance	(165,061)	(222,067)	(200,794)	(200,794)	76,380	81,352	70,674
Bottomline Before Transfers and Capital	(50,218)	22,835	(7,610)	34,039	6,460	(9,934)	(24,844)
Transfers IN/OUT			-	-	-	-	-
Fund Balance Reserves Transfers			243,786	243,786	-	-	-
Capital	(6,788)	(1,562)	(650)	(650)	(1,489)	(744)	(744)
<i>22 - Cosley Zoo Total</i>	<i>(57,006)</i>	<i>21,273</i>	<i>235,526</i>	<i>277,175</i>	<i>4,972</i>	<i>(10,678)</i>	<i>(25,589)</i>
Estimated Ending Fund Balance	(222,067)	(200,794)	34,732	76,380	81,352	70,674	45,085
Minimum Fund Balance Target (see pages 2-5)	290,820	276,650	298,070	289,780	308,570	315,730	322,960
60 - Golf Fund							
Estimated Beginning Cash & Investments	788,453	1,119,221	1,740,216	1,740,216	2,381,426	2,478,216	3,450,592
Operating Bottomline Before Trfs and Capital	874,217	1,006,392	1,012,355	556,355	1,101,279	1,260,751	1,287,318
Transfers IN/OUT		(3,613)	-	-	-	-	-
Fund Balance Reserves Transfers							
Capital	(855,190)	(979,169)	(71,182)	(322,037)	(1,004,489)	(288,375)	(1,122,155)
60 - Golf Fund Total	19,028	23,611	941,173	234,318	96,790	972,377	165,163
<i>These amounts differ from reports on page 7, 9, 18, 29, 34, 38, 60 and 64. A full explanation and reconciliation of these differences is provided on page 78.</i>							
Estimated Ending Cash & Investments	807,481	1,740,216	2,381,426	2,381,426	2,478,216	3,450,592	3,615,756
Minimum Cash & Investments Target (see pages 2-5)	1,129,090	1,147,770	1,294,500	1,228,850	1,317,410	1,380,060	1,443,310
Major Operating Funds Total	2,088,482	(1,345,010)	1,165,574	1,199,757	(976,602)	318,433	(95,920)

PROPOSED CAPITAL EXPENDITURES AND FUND TRANSFERS IMPACT ON BOTTOM LINE BY FUND

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
40-Capital Projects							
Bottomline Before Transfers and Capital	448,696	4,875,333	1,895,615	992,552	995,255	589,086	588,813
Transfers IN/OUT		-	-	-	-	-	-
Fund Balance Reserves Transfers		2,892,920	500,000	500,000	2,500,000	2,250,000	1,500,000
Capital	(2,247,241)	(10,567,374)	(6,680,074)	(3,847,943)	(4,224,734)	(2,412,280)	(1,626,605)
40-Capital Projects Total	(1,798,545)	(2,799,122)	(4,284,458)	(2,355,391)	(729,479)	426,807	462,209
Grand Total	289,937	(4,144,132)	(3,118,885)	(1,155,634)	(1,706,081)	745,240	366,288

RECONCILIATION OF GOLF FUND TOTALS TO GOLF FUND OPERATING BOTTOMLINE

SUMMARY: Amounts reported for the Golf Fund Total and Bottomline differ on reports throughout this Budget Document. This is a result of converting the basis of accounting from GAAP to Cash Flow and removing the impact of Debt Service. In an effort to focus on the Arrowhead Golf Club operations and provide an apples to apples comparison of prior year operating actuals, current year operating projections and proposed operating budgets, this conversion has been done to the amounts reported on page 77 in the Proposed Capital Expenditures and Fund Transfers Impact On Bottomline by Fund. This reconciliation has been prepared to serve as a tool to demonstrate how this conversion is done.

DETAIL: The first section below converts the Golf Fund Totals to the Golf Fund Bottomline by removing capital items. Prior years are reported on a GAAP Basis, so amortization and depreciation must be excluded. The budgets and projections are report on a Cash Basis, so the amount of capital expenditures must be excluded.

The second section below converts the Golf Fund Bottomline to the Golf Fund Operating Bottomline by removing the impact of debt service. In all years the property tax revenue levied to pay the debt service is included in Golf Fund Revenues and bond interest payments are included in Golf Fund Expenses. Bond principal payments are included in the budget years only because the budget focuses on cash flow. In prior year actuals and current year projections, the bond principal payments do not affect the bottomline since the payments reduce the outstanding bond obligation liability in the Golf Fund. The result is an overstatement of revenues in the bottomline since the property tax revenue nets with the bond interest portion only and creates inconsistency in the presentation of prior year actuals, current year projections and proposed budgets.

The third section below takes the Golf Fund Operating Bottomline to Golf Fund Total by considering the impact of monies expended on capital in the prior years, projected to be spent in the current year and proposed to be expended in future years.

	2011 Actuals	2012 Actuals	2013 Budget	2013 Projections	2014 Proposed Budget	2015 Proposed Budget	2016 Proposed Budget
60-Golf Fund Total as reported on pages 7, 18, 29, 34, 38, 60, and 64	680,852	395,382	941,173	641,210	96,790	972,377	165,163
Exclude Amortization and Depreciation	844,725	976,200					
Exclude Capital Expenditures	10,465	2,968	71,182	322,037	1,004,489	288,375	1,122,155
Exclude Fund Balance Transfers	-	3,613	-	-	-	-	-
60-Golf Fund Bottomline, excluding capital and fund balance transfers as reported on page 9	1,536,041	1,378,164	1,012,355	963,247	1,101,279	1,260,751	1,287,318
Exclude Property Tax Revenue levied for Bond payment	(1,380,924)	(1,065,574)	(1,065,574)	(1,065,574)	(1,294,664)	(1,480,469)	(1,687,687)
Exclude Bond Principal	-	-	406,892	-	657,030	877,152	1,130,626
Exclude Bond Interest	719,100	693,802	658,682	658,682	637,634	603,317	557,061
60- Golf Fund Operating Bottomline Before Transfers and Capital as reported on page 77	874,217	1,006,392	1,012,355	556,355	1,101,279	1,260,751	1,287,318
Include Capital Expenditures	(855,190)	(982,782)	(71,182)	(322,037)	(1,004,489)	(288,375)	(1,122,155)
60 - Golf Fund Operating Total as reported on page 77	19,028	23,610	941,173	234,318	96,790	972,377	165,163

CIP Schedule
(Board Prioritization Tool)
Operating Funds

Project Descriptions	CY Projections	2014	2015	2016	2017
10 - General					
10-101-000 Nonspecified Area					
2005 GMC 2500 4x4				30,000	
2007 Chevy Express 1500 #1171					17,000
2007 Dump Plow #1106					50,000
2007 Foley Blade Grinder #2703					17,000
2010 TORO GROUNDMASTER4000-D #1301					68,000
2005 GMC Pickup #1119			28,000		
2011 Ford Explorer #1010				28,000	
2007 Kubota Utility #1213					30,000
2007 VERTI-QUAKE 2516					23,905
2013 RQST - Expansion Walk Behind slit seeder	5,345				
2001 Golf Cart #1				10,710	
2001 Golf Cart #2				10,710	
2007 Arctic Cat 4x4 and Plow #ATV1					10,000
2004 Pressure Washer #1744 - PSC equipment maintenance	9,590				
1999 Dingo #1203 - multi-use districtwide	31,930				
2004 New Line laser #1763 - parking lot striping		8,000			
2004 Toro Z-Master Mower #1304 - turf mower		8,000			
2006 Toro Walk Behind #1361 - turf		8,600			
2003 Mule 200 #2550 - zoo utility vehicle		10,000			
2003 Dodge Dakota #1101 - plow truck/pickup		25,000			
2003 GMC Sierra #1102 - service truck		36,000			
2005 F450 Dump #1103 - dump/plow truck		42,000			
1999 Golf Cart #6 - Rec department		10,710			
2007 Salt Spreader #1106 - snow				8,000	
2005 Colorado Chevy #1151 - pool maintenance pick up			23,000		
2005 Pickup#1105 - zoo truck and snow plow			27,000		
2005 Toro 4000D #1307 - turf and snow			72,000		
2006 Skidsteer Trailer T2601 - transport				8,000	
2003 Aeravator #AE801 - sportsfield maintenance				12,000	
2003 Ingersoll Rand Compressor #1485 - districtwide				14,000	
2004 Top dresser #1408 - sports fields				16,500	
1987 Hot Patcher #1401 - Park Blacktop Repair				16,500	
1989 Ditch Witch Trencher #2709 - Trenching districtwide				17,900	
2008 Sand Pro Smitco #2810 - baseball fields				18,000	
2006 Kubota #1202 - Districtwide tractor and loader				29,000	

CIP Schedule
(Board Prioritization Tool)
Operating Funds

Project Descriptions	CY Projections	2014	2015	2016	2017
2006 15 Passenger Van #1141 - Rec department				24,000	
2006 Kubota #1201 - Districtwide tractor				26,000	
2007 F550 Dump #1106 - dump/snow truck				47,000	
2008 328D Toro #1384 - turf/snow				55,000	
2008 7210 Toro #1381 - turf/snow				55,000	
2001 Genie Personal Lift #1704 - AGC				9,500	
2008 4000D Toro #1382 - turf/snow				73,000	
2008 4000D Toro #1383 - turf/snow				73,000	
2006 Sweep Star #1920 - leaf/goose cleanup					39,000
10-101-000 Nonspecified Area Total	46,865	148,310	150,000	581,820	254,905
10 - General Total	46,865	148,310	150,000	581,820	254,905
20 - Recreation					
20-000-000 Nonspecified Area					
District-Wide Backstop Replacement	10,000	10,000	10,000		
20-000-000 Nonspecified Area Total	10,000	10,000	10,000		
20-101-000 Nonspecified Area					
1999 Cushman #1111		12,000			
2002 Roseman Tiller Rake #1457			6,000		
2004 4000D Toro #1308	55,700				
2006 Sandpro Smitco #1208	16,345				
20-101-000 Nonspecified Area Total	72,045	12,000	6,000		
20-221-223 Youth Baseball/Softball					
RQST - Expansion Atten Storage Garage		20,000			
1990 Atten Ball Field Fence	24,500				
New RQST - Atten 8-3 Row Bleachers	8,000				
New RQST - Expansion Seven Gables Ball Field Fence	12,000				
New RQST - Expansion Danada Ball Field Fence	20,000				
20-221-223 Youth Baseball/Softball Total	64,500	20,000			
20-224-220 Community Center					
1994 Gym Wall Mats (Phase III)	6,000				
2002 Carpet-Memorial Room	31,365				
2003 Gym Wall Mats (Phase II)	6,050				

CIP Schedule
(Board Prioritization Tool)
Operating Funds

Project Descriptions	CY Projections	2014	2015	2016	2017
20-224-220 Community Center Total	43,415				
20 - Recreation Total	189,960	42,000	16,000		
60 - Golf Fund					
60-000-000 Nonspecified Area					
2006 Carpet				41,635	
2006 Chairs (32)				8,710	
2006 All Coolers (above 3 lines)				8,800	
60-000-000 Nonspecified Area Total				59,145	
60-601-000 Nonspecified Area					
Golf Course Equipment	42,480				
2013 TORO GREENSMaster 1600	8,260				
1996 MILLCREEK TOPDRESSER	8,685				
2002 VICON SPREADER	4,250				
2004 TORO GREENSMaster 3150		61,000			
2003 TORO GREENSMaster 3100		30,500			
2005 TORO GREENSMaster 3150		30,500			22,000
2005 YAMAHA U-MAX UTILITY CART MED.		8,000			
2001 NEARY 550SR REEL GRINDER		30,000			
2001 NEARY 277 BEDKNIFE GRINDER		15,000			
2002 JOHN DEERE AERCORE		20,000			
Toro Procore		20,000			
Pumps and Pump Station	165,000				
2008 FLEX 21 GREEN MOWER			77,000		
2007 TORO MP 5700			90,000		
2006 TORO MULTI PRO 5700 B 300 GAL. SPRAYER			90,000		
2006 YAMAHA GOLF CART W/HITCH				4,500	
2007 TORO Sidewinder 3500 Bank Mower					66,000
2007 TORO GM 4000 Rough Mower					60,000
2008 TORO GREENSMaster 3150					31,933
2013 TORO WORKMAN MDX #1	6,775				
2013 TORO WORKMAN MDX #2	6,775				
60-601-000 Nonspecified Area Total	242,225	215,000	257,000	4,500	179,933
60-611-000 Nonspecified Area					

CIP Schedule
(Board Prioritization Tool)
Operating Funds

Project Descriptions	CY Projections	2014	2015	2016	2017
Cart Path Repairs		250,000			
Driving Range		116,000			
2010 5 GANG BALL RETRIEVER			4,000		
1996 Cart Bridge #13				13,590	
2006 Podium (x2)				4,800	
2008 100 Yamaha Golf Cars				210,000	
1997 Pedestrian Bridge #10/18					25,328
2010 Yamaha G23A U-Max Utility (range picker)					11,200
1997 DISABLED ELECTRIC GOLF CAR					7,000
60-611-000 Nonspecified Area Total		366,000	4,000	228,390	43,528
60-612-000 Nonspecified Area					
RQST - Catering Software for Banquets	7,520				
RQST - F&B Software	20,000				
2006 Paint/Stain Siding (South/East)	37,305				
2003 Range Dividers	13,805				
54" Heat Lamp Hatco (x3)		15,000			
2014 Portable Bar (1 additional)		2,080			
2014 Interior Signage		5,000			
Wet Bar		5,000			
2006 Portable Bar (x2)		5,160			
2006 36" Griddle Flat Top Magikitch'n		5,680			
2006 Univex Mixer		5,680			
Built-in Service Stations (x2)		9,000			
2006 FWE Hot Holding Box (x2)		10,185			
2006 Blodgett 6 Burner Stove 36" W/Standard oven and Salamander		10,325			
1989 BEVERAGE CART		13,500			
2002 BEVERAGE CART		13,500			
2006 Montague 48" Chargrill 8 Burner			4,800		
2006 Chaffers			21,315		
2006 Continental 2 Door Upright Fridge				3,575	
2006 Randell 2 Door Upright Roll In Fridge				3,575	
2006 2 Door Freezer				3,850	
2006 2 Door Refrigerator				3,850	
2006 Beverage-Air 2 Door Reach in Freezer				4,400	
2006 Traulsen 6 Drawer Refrigerated Equipment Stand				6,600	
2006 Entryway Furniture				6,905	

CIP Schedule
(Board Prioritization Tool)
Operating Funds

Project Descriptions	CY Projections	2014	2015	2016	2017
2006 Randell Glass Door Fridge				7,080	
2006 Beverage-Air 2 Door Reach in Fridge (x2)				7,150	
2006 Cres-Croc 2 Door Holding Box				7,150	
2006 Hobart Slicer				7,150	
2006 Booths				7,700	
2006 Blodgett 4 Burner Stove w/ Standard Oven				800	
2006 Refrigeration System				9,750	
2006 Refrigeration System (beer)				9,750	
2006 Hobart Dish Machine				10,035	
2006 Bar Stools (34)				10,750	
2006 York Rooftop Unit (west 3)				11,440	
2006 York Rooftop Unit (west 5)				11,440	
2006 York Rooftop Unit (east 16)				11,660	
2006 Blodgett Convection Oven French Glass Doors (x4)				12,050	
2006 York Rooftop Unit (west 1)				12,320	
2006 York Rooftop Unit (west 8)				12,320	
2006 Bar Top				12,370	
1996 Shelter				12,630	
2006 Dish Machine American Dish Service				13,200	
2007 BEVERAGE CART				13,500	
2006 York Rooftop Unit (west 6)				13,530	
2009 Patio Tables, Chairs, Umbrellas				14,130	
2006 York Rooftop Unit (east 12)				15,400	
2006 York Rooftop Unit (west 4)				15,720	
2006 3 Tank Pitco Fryer				16,500	
2006 York Rooftop Unit (east 13)				18,590	
2006 York Rooftop Unit (east 15)				18,590	
2006 York Rooftop Unit (west 10)				18,590	
2006 York Rooftop Unit (west 11)				18,590	
2006 York Rooftop Unit (west 7)				18,590	
2006 York Rooftop Unit (west 9)				18,590	
2006 Banquet Chairs (360)				43,040	
2007 Upgraded AV Equipment		25,000			
New Expand Lot 60 spaces (\$4,000 per space)		240,000			
2006 Two kitchen single door hot boxes		12,000			
2006 Bar High tops and stools		7,360			
New Conference Room Buffet with water and cabinets		6,500			

CIP Schedule
(Board Prioritization Tool)
Operating Funds

Project Descriptions	CY Projections	2014	2015	2016	2017
New Restaurant/entry way integrated audio/video		15,000			
1990 Entrance Sign		15,000			
60-612-000 Nonspecified Area Total	78,630	420,970	26,115	462,860	
60 - Golf Fund Total	320,855	1,001,970	287,115	754,895	223,461
Grand Total	557,680	1,192,280	453,115	1,336,715	478,366

Labor Allocations by Fund

Salary/Wage Splits	
10-General; 000-Administration	
Benard, Michael J	70.0%
Bendy, Andrew	20.0%
Bower, Larry	10.0%
Krajelis, Sherry Lynn	20.0%
Lorimer, Valerie M	35.0%
Nemetz, Kristina F	20.0%
Russell, Wendy W	15.0%
Siciliano, Donna R	50.0%
Whelan, Tricia K	35.0%
Wilhelmi, Margaret L	40.0%
10-General; 101-Parks Maintenance	
Alexander, Matthew G	100.0%
Baker, Brittany E	100.0%
Bower, Larry	30.0%
Dahlstrom, Jeffrey S	100.0%
Daley, Joseph M	100.0%
Devine, Michael Patrick	100.0%
Faust, Jason P	100.0%
Flynn, Kevin P	100.0%
Galto, Nico	100.0%
Haake, Robert P	100.0%
Hannemann, Alecia	100.0%
Hinchee, Steven Michael	20.0%
Kasavich, Mark A	100.0%
Kochevar, Nicholas P	100.0%
Lehman, Stephen J	100.0%
Marino, Catherine	100.0%
Novak, Nicholas J	40.0%
O'Reilly, Owen L	75.0%
Perez, Jose M	100.0%
Runkle, Keith R	70.0%
Saxton, Daniel H	100.0%
Seymour, Deborah S	40.0%
Stanczak, Paul T	50.0%
Themel, Joseph S	100.0%
Zavala, Lino	100.0%
Zavala, Ponciano	100.0%
Zavala, Rafael	100.0%
Zavala, Rolando	100.0%
10-General; 418-Human Resources	
Hirshberg, Diane M	20.0%
10-General; 419-Finance	
Cosgrove, Molly M	28.0%
Czaja, Lorraine	20.0%

Labor Allocations by Fund

Salary/Wage Splits	
Fisher, Andrea	15.0%
Hoffman, Jean	30.0%
Trainor, Rita	31.0%
Tucker, Randall	30.0%
10-General; 430-Historical Museum	
Arnas, Sara L	100.0%
Buttita, Sara E	100.0%
Novak, Daniel J	5.0%
20-Recreation; 000-Administration	
Benard, Michael J	30.0%
Beyer, Vickie A	100.0%
Cleary, Marybeth	100.0%
Diener, Justin T	65.0%
Ditchman, Deborah C	100.0%
Dolan, Linda M	100.0%
Johnson, Terra J	100.0%
Keene, Bradley W	25.0%
Kelly, Michael J	100.0%
Krajelis, Sherry Lynn	20.0%
Lorimer, Valerie M	50.0%
Mitchell, Dana	25.0%
Oppenheim, Sally	100.0%
Russell, Wendy W	15.0%
Siciliano, Donna R	40.0%
Vasilev, Susan A	100.0%
Whelan, Tricia K	50.0%
Wilhelmi, Margaret L	50.0%
20-Recreation; 101-Parks Maintenance	
Bower, Larry	30.0%
Daniels, Charles	100.0%
Fliehler, Karl	100.0%
Hinchee, Steven Michael	20.0%
Milchhoefer, Ronald A	100.0%
Novak, Nicholas J	40.0%
Oppenheim, Jeremy J	100.0%
O'Reilly, Owen L	15.0%
Runkle, Keith R	15.0%
Seymour, Deborah S	40.0%
Shee, Donald	100.0%
Stanczak, Paul T	50.0%
20-Recreation; 220-Recreation Programs	
Diener, Justin T	35.0%
Handlon, Cristin M	100.0%
Hospes, Jason	100.0%

Labor Allocations by Fund

Salary/Wage Splits	
Keene, Bradley W	75.0%
Mitchell, Dana	25.0%
Open, Open	100.0%
Raitt, Megan P	100.0%
20-Recreation; 221-Athletics	
Mitchell, Dana	50.0%
20-Recreation; 222-Pools	
Nemetz, Kristina F	20.0%
Novak, Daniel J	30.0%
Russell, Wendy W	70.0%
20-Recreation; 224-Recreation Facilities	
Donisch, Karen M	100.0%
Havelka, Lynette K	100.0%
20-Recreation; 350-Special Facilities	
Artis, Michelle Lee	100.0%
Bendy, Andrew	30.0%
Miller, Ryan C	100.0%
Nemetz, Kristina F	20.0%
Novak, Daniel J	50.0%
20-Recreation; 418-Human Resources	
Hirshberg, Diane M	30.0%
20-Recreation; 419-Finance	
Cosgrove, Molly M	28.0%
Czaja, Lorraine	30.0%
Fisher, Andrea	40.0%
Hoffman, Jean	45.0%
Trainor, Rita	32.0%
Tucker, Randall	30.0%
22-Cosley Zoo; 000-Administration	
Siciliano, Donna R	10.0%
22-Cosley Zoo; 101-Parks Maintenance	
Bower, Larry	20.0%
Novak, Nicholas J	5.0%
O'Reilly, Owen L	5.0%
Runkle, Keith R	5.0%
Seymour, Deborah S	15.0%
Wagner, Mark A	100.0%
22-Cosley Zoo; 350-Special Facilities	
Bendy, Andrew	10.0%

Labor Allocations by Fund

Salary/Wage Splits	
Krajelis, Sherry Lynn	20.0%
Lorimer, Valerie M	15.0%
Novak, Daniel J	15.0%
Whelan, Tricia K	15.0%
22-Cosley Zoo; 418-Human Resources	
Hirshberg, Diane M	5.0%
22-Cosley Zoo; 419-Finance	
Cosgrove, Molly M	5.0%
Czaja, Lorraine	5.0%
Fisher, Andrea	10.0%
Hoffman, Jean	10.0%
Trainor, Rita	5.0%
Tucker, Randall	10.0%
22-Cosley Zoo; 501-Cosley Zoo	
Briggs, Kathleen M	100.0%
Dosch, Angie Lynne	100.0%
Fischer, Natasha Drufke	100.0%
Lindquist, Charles	100.0%
Romejko, Tamra A	100.0%
Theuman, Jennifer	100.0%
Wahlgren, Susan	100.0%
40-Capital Projects; 101-Parks Maintenance	
Bower, Larry	10.0%
Hinchee, Steven Michael	60.0%
Novak, Nicholas J	10.0%
Runkle, Keith R	5.0%
Sperl, Robert Michael	100.0%
60-Golf Fund; 000-Administration	
Bendy, Andrew	40.0%
Krajelis, Sherry Lynn	40.0%
Nemetz, Kristina F	40.0%
60-Golf Fund; 101-Parks Maintenance	
Novak, Nicholas J	5.0%
O'Reilly, Owen L	5.0%
Runkle, Keith R	5.0%
Seymour, Deborah S	5.0%
60-Golf Fund; 418-Human Resources	
Hirshberg, Diane M	45.0%
60-Golf Fund; 419-Finance	
Cosgrove, Molly M	28.0%

Labor Allocations by Fund

Salary/Wage Splits	
Czaja, Lorraine	45.0%
Fisher, Andrea	35.0%
Hoffman, Jean	15.0%
Trainor, Rita	32.0%
Tucker, Randall	30.0%
60-Golf Fund; 601-Golf Maintenance	
Cervantes, Antonio	100.0%
Cross, Andrew J	100.0%
Johnson, Timothy A	100.0%
Kirtland, Justin S	100.0%
Rodriguez, Marcial	100.0%
Stoller, Bruce	50.0%
60-Golf Fund; 611-Pro Shop/Golf Fees	
Dalcerro, Neil J	33.0%
Forrest, Michael J	33.0%
Klemz, William	100.0%
Stoller, Bruce	50.0%
60-Golf Fund; 612-Food and Beverage	
Beltran, Carlos	100.0%
Benney, Lisa M	100.0%
Creviston, Jaclyn M	100.0%
Dalcerro, Neil J	67.0%
Extra, No Name	100.0%
Flood, Robert	100.0%
Forrest, Michael J	67.0%
Fota, Thomas J	100.0%
Glass, Steven H	100.0%
Hay, Kevin A	100.0%
Mcguire, Tim	100.0%
Monarrez, Juan	100.0%
Pirhofer, Alan S	100.0%
Salerno, Danielle M	100.0%
Whitkanack, Brian J	100.0%
90-Cosley Foundation; 000-Administration	
Cosgrove, Molly M	11.0%
O'Donnell, Sarah A	50.0%
Wilhelmi, Margaret L	10.0%
92-DuPage County Historical Museu; 000-Administration	
O'Donnell, Sarah A	50.0%

Labor Allocations by Employee

Salary/Wage Splits	
Alexander, Matthew G	
10-General; 101-Parks Maintenance	100.0%
Arnas, Sara L	
10-General; 430-Historical Museum	100.0%
Artis, Michelle Lee	
20-Recreation; 350-Special Facilities	100.0%
Baker, Brittany E	
10-General; 101-Parks Maintenance	100.0%
Beltran, Carlos	
60-Golf Fund; 612-Food and Beverage	100.0%
Benard, Michael J	
10-General; 000-Administration	70.0%
20-Recreation; 000-Administration	30.0%
Bendy, Andrew	
10-General; 000-Administration	20.0%
20-Recreation; 350-Special Facilities	30.0%
22-Cosley Zoo; 350-Special Facilities	10.0%
60-Golf Fund; 000-Administration	40.0%
Benney, Lisa M	
60-Golf Fund; 612-Food and Beverage	100.0%
Beyer, Vickie A	
20-Recreation; 000-Administration	100.0%
Bower, Larry	
10-General; 000-Administration	10.0%
10-General; 101-Parks Maintenance	30.0%
20-Recreation; 101-Parks Maintenance	30.0%
22-Cosley Zoo; 101-Parks Maintenance	20.0%
40-Capital Projects; 101-Parks Maintenance	10.0%
Briggs, Kathleen M	
22-Cosley Zoo; 501-Cosley Zoo	100.0%
Buttita, Sara E	
10-General; 430-Historical Museum	100.0%
Cervantes, Antonio	
60-Golf Fund; 601-Golf Maintenance	100.0%
Cleary, Marybeth	

Labor Allocations by Employee

	Salary/Wage Splits
20-Recreation; 000-Administration	100.0%
Cosgrove, Molly M	
10-General; 419-Finance	28.0%
20-Recreation; 419-Finance	28.0%
22-Cosley Zoo; 419-Finance	5.0%
60-Golf Fund; 419-Finance	28.0%
90-Cosley Foundation; 000-Administration	11.0%
Creviston, Jaclyn M	
60-Golf Fund; 612-Food and Beverage	100.0%
Cross, Andrew J	
60-Golf Fund; 601-Golf Maintenance	100.0%
Czaja, Lorraine	
10-General; 419-Finance	20.0%
20-Recreation; 419-Finance	30.0%
22-Cosley Zoo; 419-Finance	5.0%
60-Golf Fund; 419-Finance	45.0%
Dahlstrom, Jeffrey S	
10-General; 101-Parks Maintenance	100.0%
Dalcerro, Neil J	
60-Golf Fund; 611-Pro Shop/Golf Fees	33.0%
60-Golf Fund; 612-Food and Beverage	67.0%
Daley, Joseph M	
10-General; 101-Parks Maintenance	100.0%
Daniels, Charles	
20-Recreation; 101-Parks Maintenance	100.0%
Devine, Michael Patrick	
10-General; 101-Parks Maintenance	100.0%
Diener, Justin T	
20-Recreation; 000-Administration	65.0%
20-Recreation; 220-Recreation Programs	35.0%
Ditchman, Deborah C	
20-Recreation; 000-Administration	100.0%
Dolan, Linda M	
20-Recreation; 000-Administration	100.0%
Donisch, Karen M	

Labor Allocations by Employee

	Salary/Wage Splits
20-Recreation; 224-Recreation Facilities	100.0%
Dosch, Angie Lynne	
22-Cosley Zoo; 501-Cosley Zoo	100.0%
Faust, Jason P	
10-General; 101-Parks Maintenance	100.0%
Fischer, Natasha Drufke	
22-Cosley Zoo; 501-Cosley Zoo	100.0%
Fisher, Andrea	
10-General; 419-Finance	15.0%
20-Recreation; 419-Finance	40.0%
22-Cosley Zoo; 419-Finance	10.0%
60-Golf Fund; 419-Finance	35.0%
Fliehler, Karl	
20-Recreation; 101-Parks Maintenance	100.0%
Flood, Robert	
60-Golf Fund; 612-Food and Beverage	100.0%
Flynn, Kevin P	
10-General; 101-Parks Maintenance	100.0%
Forrest, Michael J	
60-Golf Fund; 611-Pro Shop/Golf Fees	33.0%
60-Golf Fund; 612-Food and Beverage	67.0%
Fota, Thomas J	
60-Golf Fund; 612-Food and Beverage	100.0%
Glass, Steven H	
60-Golf Fund; 612-Food and Beverage	100.0%
Haake, Robert P	
10-General; 101-Parks Maintenance	100.0%
Handlon, Cristin M	
20-Recreation; 220-Recreation Programs	100.0%
Hannemann, Alecia	
10-General; 101-Parks Maintenance	100.0%
Havelka, Lynette K	
20-Recreation; 224-Recreation Facilities	100.0%

Labor Allocations by Employee

Salary/Wage Splits	
Hay, Kevin A	
60-Golf Fund; 612-Food and Beverage	100.0%
Hinchee, Steven Michael	
10-General; 101-Parks Maintenance	20.0%
20-Recreation; 101-Parks Maintenance	20.0%
40-Capital Projects; 101-Parks Maintenance	60.0%
Hirshberg, Diane M	
10-General; 418-Human Resources	20.0%
20-Recreation; 418-Human Resources	30.0%
22-Cosley Zoo; 418-Human Resources	5.0%
60-Golf Fund; 418-Human Resources	45.0%
Hoffman, Jean	
10-General; 419-Finance	30.0%
20-Recreation; 419-Finance	45.0%
22-Cosley Zoo; 419-Finance	10.0%
60-Golf Fund; 419-Finance	15.0%
Hospes, Jason	
20-Recreation; 220-Recreation Programs	100.0%
Johnson, Terra J	
20-Recreation; 000-Administration	100.0%
Johnson, Timothy A	
60-Golf Fund; 601-Golf Maintenance	100.0%
Kasavich, Mark A	
10-General; 101-Parks Maintenance	100.0%
Keene, Bradley W	
20-Recreation; 000-Administration	25.0%
20-Recreation; 220-Recreation Programs	75.0%
Kelly, Michael J	
20-Recreation; 000-Administration	100.0%
Kirtland, Justin S	
60-Golf Fund; 601-Golf Maintenance	100.0%
Klemz, William	
60-Golf Fund; 611-Pro Shop/Golf Fees	100.0%
Kochevar, Nicholas P	
10-General; 101-Parks Maintenance	100.0%

Labor Allocations by Employee

Salary/Wage Splits	
Krajelis, Sherry Lynn	
10-General; 000-Administration	20.0%
20-Recreation; 000-Administration	20.0%
22-Cosley Zoo; 350-Special Facilities	20.0%
60-Golf Fund; 000-Administration	40.0%
Lehman, Stephen J	
10-General; 101-Parks Maintenance	100.0%
Lindquist, Charles	
22-Cosley Zoo; 501-Cosley Zoo	100.0%
Lorimer, Valerie M	
10-General; 000-Administration	35.0%
20-Recreation; 000-Administration	50.0%
22-Cosley Zoo; 350-Special Facilities	15.0%
Marino, Catherine	
10-General; 101-Parks Maintenance	100.0%
Milchhoefer, Ronald A	
20-Recreation; 101-Parks Maintenance	100.0%
Miller, Ryan C	
20-Recreation; 350-Special Facilities	100.0%
Mitchell, Dana	
20-Recreation; 000-Administration	25.0%
20-Recreation; 220-Recreation Programs	25.0%
20-Recreation; 221-Athletics	50.0%
Monarrez, Juan	
60-Golf Fund; 612-Food and Beverage	100.0%
Nemetz, Kristina F	
10-General; 000-Administration	20.0%
20-Recreation; 222-Pools	20.0%
20-Recreation; 350-Special Facilities	20.0%
60-Golf Fund; 000-Administration	40.0%
Novak, Daniel J	
10-General; 430-Historical Museum	5.0%
20-Recreation; 222-Pools	30.0%
20-Recreation; 350-Special Facilities	50.0%
22-Cosley Zoo; 350-Special Facilities	15.0%
Novak, Nicholas J	
10-General; 101-Parks Maintenance	40.0%

Labor Allocations by Employee

		Salary/Wage Splits
20-Recreation; 101-Parks Maintenance		40.0%
22-Cosley Zoo; 101-Parks Maintenance		5.0%
40-Capital Projects; 101-Parks Maintenance		10.0%
60-Golf Fund; 101-Parks Maintenance		5.0%
O'Donnell, Sarah A		
90-Cosley Foundation; 000-Administration		50.0%
92-DuPage County Historical Museum; 000-Administration		50.0%
Oppenheim, Jeremy J		
20-Recreation; 101-Parks Maintenance		100.0%
Oppenheim, Sally		
20-Recreation; 000-Administration		100.0%
O'Reilly, Owen L		
10-General; 101-Parks Maintenance		75.0%
20-Recreation; 101-Parks Maintenance		15.0%
22-Cosley Zoo; 101-Parks Maintenance		5.0%
60-Golf Fund; 101-Parks Maintenance		5.0%
Perez, Jose M		
10-General; 101-Parks Maintenance		100.0%
Pirhofer, Alan S		
60-Golf Fund; 612-Food and Beverage		100.0%
Raitt, Megan P		
20-Recreation; 220-Recreation Programs		100.0%
Rodriguez, Marcial		
60-Golf Fund; 601-Golf Maintenance		100.0%
Romejko, Tamra A		
22-Cosley Zoo; 501-Cosley Zoo		100.0%
Runkle, Keith R		
10-General; 101-Parks Maintenance		70.0%
20-Recreation; 101-Parks Maintenance		15.0%
22-Cosley Zoo; 101-Parks Maintenance		5.0%
40-Capital Projects; 101-Parks Maintenance		5.0%
60-Golf Fund; 101-Parks Maintenance		5.0%
Russell, Wendy W		
10-General; 000-Administration		15.0%
20-Recreation; 000-Administration		15.0%
20-Recreation; 222-Pools		70.0%

Labor Allocations by Employee

Salary/Wage Splits	
Salerno, Danielle M	
60-Golf Fund; 612-Food and Beverage	100.0%
Saxton, Daniel H	
10-General; 101-Parks Maintenance	100.0%
Seymour, Deborah S	
10-General; 101-Parks Maintenance	40.0%
20-Recreation; 101-Parks Maintenance	40.0%
22-Cosley Zoo; 101-Parks Maintenance	15.0%
60-Golf Fund; 101-Parks Maintenance	5.0%
Shee, Donald	
20-Recreation; 101-Parks Maintenance	100.0%
Siciliano, Donna R	
10-General; 000-Administration	50.0%
20-Recreation; 000-Administration	40.0%
22-Cosley Zoo; 000-Administration	10.0%
Sperl, Robert Michael	
40-Capital Projects; 101-Parks Maintenance	100.0%
Stanczak, Paul T	
10-General; 101-Parks Maintenance	50.0%
20-Recreation; 101-Parks Maintenance	50.0%
Stoller, Bruce	
60-Golf Fund; 601-Golf Maintenance	50.0%
60-Golf Fund; 611-Pro Shop/Golf Fees	50.0%
Themel, Joseph S	
10-General; 101-Parks Maintenance	100.0%
Trainor, Rita	
10-General; 419-Finance	31.0%
20-Recreation; 419-Finance	32.0%
22-Cosley Zoo; 419-Finance	5.0%
60-Golf Fund; 419-Finance	32.0%
Tucker, Randall	
10-General; 419-Finance	30.0%
20-Recreation; 419-Finance	30.0%
22-Cosley Zoo; 419-Finance	10.0%
60-Golf Fund; 419-Finance	30.0%
Vasilev, Susan A	
20-Recreation; 000-Administration	100.0%

Labor Allocations by Employee

Salary/Wage Splits	
Wagner, Mark A	
22-Cosley Zoo; 101-Parks Maintenance	100.0%
Wahlgren, Susan	
22-Cosley Zoo; 501-Cosley Zoo	100.0%
Whelan, Tricia K	
10-General; 000-Administration	35.0%
20-Recreation; 000-Administration	50.0%
22-Cosley Zoo; 350-Special Facilities	15.0%
Whitkanack, Brian J	
60-Golf Fund; 612-Food and Beverage	100.0%
Wilhelmi, Margaret L	
10-General; 000-Administration	40.0%
20-Recreation; 000-Administration	50.0%
90-Cosley Foundation; 000-Administration	10.0%

Salary and Wage Increase Analysis

Pay Raise Comparisons

	Choice 1	Choice 2	Choice 3
Increase of:	1.0%	2.0%	3.0%

	Gross Pay by Split	Sum of Increase w/ Choice 1	Sum of Increase w/ Choice 2	Sum of Increase w/ Choice 3
10-General				
000-Administration	\$247,639	\$250,116	\$252,592	\$255,068
101-Parks Maintenance	\$1,113,398	\$1,124,532	\$1,135,666	\$1,146,800
418-Human Resources	\$12,449	\$12,573	\$12,698	\$12,822
419-Finance	\$113,994	\$115,134	\$116,274	\$117,414
430-Historical Museum	\$94,945	\$95,895	\$96,844	\$97,794
10-General Total	\$1,582,426	\$1,598,250	\$1,614,074	\$1,629,898
20-Recreation				
000-Administration	\$705,021	\$712,071	\$719,121	\$726,172
101-Parks Maintenance	\$359,031	\$362,622	\$366,212	\$369,802
220-Recreation Programs	\$251,873	\$254,391	\$256,910	\$259,429
221-Athletics	\$21,704	\$21,921	\$22,138	\$22,355
222-Pools	\$66,113	\$66,774	\$67,435	\$68,096
224-Recreation Facilities	\$98,367	\$99,351	\$100,334	\$101,318
350-Special Facilities	\$165,856	\$167,514	\$169,173	\$170,831
418-Human Resources	\$18,673	\$18,860	\$19,047	\$19,233
419-Finance	\$149,166	\$150,657	\$152,149	\$153,641
20-Recreation Total	\$1,835,802	\$1,854,160	\$1,872,518	\$1,890,876
22-Cosley Zoo				
000-Administration	\$6,000	\$6,060	\$6,120	\$6,180
101-Parks Maintenance	\$79,230	\$80,022	\$80,814	\$81,607
350-Special Facilities	\$48,187	\$48,669	\$49,151	\$49,632
418-Human Resources	\$3,112	\$3,143	\$3,174	\$3,206
419-Finance	\$32,449	\$32,774	\$33,098	\$33,423
501-Cosley Zoo	\$328,583	\$331,869	\$335,155	\$338,441
22-Cosley Zoo Total	\$497,561	\$502,537	\$507,512	\$512,488
40-Capital Projects				
101-Parks Maintenance	\$144,756	\$146,203	\$147,651	\$149,099
40-Capital Projects Total	\$144,756	\$146,203	\$147,651	\$149,099
60-Golf Fund				
000-Administration	\$88,651	\$89,538	\$90,424	\$91,311
101-Parks Maintenance	\$12,484	\$12,609	\$12,733	\$12,858
418-Human Resources	\$28,010	\$28,290	\$28,570	\$28,850
419-Finance	\$129,328	\$130,621	\$131,914	\$133,207
601-Golf Maintenance	\$310,165	\$313,267	\$316,368	\$319,470
611-Pro Shop/Golf Fees	\$139,480	\$140,875	\$142,270	\$143,665
612-Food and Beverage	\$750,785	\$758,293	\$765,801	\$773,309
60-Golf Fund Total	\$1,458,903	\$1,473,492	\$1,488,081	\$1,502,670

Salary and Wage Increase Analysis

Pay Raise Comparisons

	Choice 1	Choice 2	Choice 3
Increase of:	1.0%	2.0%	3.0%

Gross Pay by Split		Sum of Increase w/ Choice 1	Sum of Increase w/ Choice 2	Sum of Increase w/ Choice 3
90-Cosley Foundation				
000-Administration	\$47,900	\$48,379	\$48,858	\$49,337
90-Cosley Foundation Total	\$47,900	\$48,379	\$48,858	\$49,337
92-DuPage County Historical Museu				
000-Administration	\$35,000	\$35,350	\$35,700	\$36,050
92-DuPage County Historical Museu Total	\$35,000	\$35,350	\$35,700	\$36,050
Grand Total	\$5,602,348	\$5,658,372	\$5,714,395	\$5,770,419

ORDINANCE 2013-11

**AN ORDINANCE MAKING A COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS
FOR THE WHEATON PARK DISTRICT FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2014
AND ENDING DECEMBER 31, 2014**

AN ORDINANCE ADOPTING A COMBINED BUDGET AND APPROPRIATING SUCH SUMS OF MONEY AS MAY BE DEEMED NECESSARY TO DEFRAID ALL NECESSARY EXPENSES AND LIABILITIES OF THE WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2014 AND ENDING DECEMBER 31, 2014 AND SPECIFYING THE OBJECTS AND PURPOSES FOR WHICH SUCH APPROPRIATIONS ARE MADE, AND THE AMOUNT APPROPRIATED FOR EACH OBJECT AND PURPOSE.

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE WHEATON PARK DISTRICT:

Article I: As part of the Annual Budget, it is stated:

- (a) That the estimated cash on hand at the beginning of the fiscal year is: \$14,758,101
- (b) That the cash expected to be received during the fiscal year from all sources is: \$34,591,561
- (c) That the estimated expenditures contemplated for the fiscal year are: \$36,447,959
- (d) That the estimated cash expected to be on hand at the end of the fiscal year is: \$12,901,704
- (e) That the estimated amount of taxes to be received by the Wheaton Park District during the fiscal year is: \$16,420,049

Article II: The following sums of money in the "Budget" Column in the amount of \$38,957,959 is the budget for the fiscal year beginning January 1, 2014 and ending December 31, 2014.

The sums of money in the "Appropriation" Column in the amount of \$46,749,551 or as much thereof as may be authorized by law be and the same are hereby appropriated for the corporate purposes of the Wheaton Park District, as therein after specified for the fiscal year beginning January 1, 2014 and ending December 31, 2014.

Section 1. That all unexpended balances of any items of any general appropriation made in this ordinance be expended in making up any insufficiency in any item or items in the same general appropriation made for this ordinance.

Section 2. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 3. If any item, or portion thereof, of this ordinance is held invalid, such decision shall not affect the validity of the remaining portion of such item or the remaining portion of this ordinance.

Section 4. This ordinance shall be in full force and effect from and effect from and after its passage and publication in the manner provided by law.

Section 5. The budget and appropriation ordinance for any fiscal year is not intended or required to be in support of or in relation to any tax levy made during that fiscal year.

Passed by the Board of Park Commissioners of the Wheaton Park District, DuPage County Illinois, on the _____ day of _____, 2013 A.D.

"Ayes"

"Nays"

Secretary of the Board of Park Commissioners of the Wheaton Park District.

President of the Board of Park Commissioners of the Wheaton Park District
Ordinance # 2013-11

Wheaton Park District Budget and Appropriation Proposal for Fiscal Year January 1, 2014 thru December 31, 2014

GENERAL FUND	Budget	Appropriations
Expenses incurred for the general administration and maintenance of the District	4,402,499	5,282,999
 RECREATION FUND		
Expenses incurred for the planning, establishing and maintaining of recreational opportunities for the public	9,941,248	11,929,497
 SPECIAL RECREATION FUND		
Expenses incurred in the provision of recreational programming for our special needs population	873,630	1,048,356
 MUSEUM FUND		
Expenses incurred in the administration and operation of Cosley Zoo which includes exhibits, displays and educational opportunities related to Illinois farm history and wildlife historically native to northeastern Illinois	1,235,775	1,482,930
 INSURANCE LIABILITY FUND		
Expenses incurred to provide business insurance for the District	580,531	696,637
 AUDIT FUND		
Expenses incurred to satisfy the requirement to have an annual audit of the accounts of the District	26,900	32,280
 FICA FUND		
Expenses incurred to pay the employer portion of Federal Insurance Contributions Act retirement obligations	532,448	638,938
 IMRF FUND		
Expenses incurred to pay the employer portion of Illinois Municipal Retirement Fund retirement obligations	832,000	998,400
 DEBT SERVICE FUND		
Expenses incurred to satisfy the debt service obligations of the District	4,940,959	5,929,150
 HEALTH FUND		
Expenses incurred to provided health insurance benefits for District employees	1,790,878	2,149,053

	Budget	Appropriations
CAPITAL PROJECTS FUND		
Expenses incurred to construct, maintain or replace capital assets of the District	4,588,424	5,506,109
GOLF FUND		
Expenses incurred for the administration and operation of the Arrowhead facility	8,908,973	10,690,768
INFORMATION SYSTEMS & TELECOMMUNICATIONS FUND		
Expenses incurred to provide computer equipment, software and telecommunications equipment for the District	303,695	364,434

ARTICLE III: SUMMARY OF BUDGETED AND APPROPRIATED FUNDS

General Fund	4,402,499	5,282,999
Recreation Fund	9,941,248	11,929,497
Special Recreation Fund	873,630	1,048,356
Museum Fund	1,235,775	1,482,930
Insurance Fund	580,531	696,637
Audit Fund	26,900	32,280
FICA Fund	532,448	638,938
IMRF Fund	832,000	998,400
Long Term Debt Fund	4,940,959	5,929,150
Health Insurance Fund	1,790,878	2,149,053
Capital Projects Fund	4,588,424	5,506,109
Golf Fund	8,908,973	10,690,768
Information Systems & Telecommunications Fund	303,695	364,434
	<hr/>	
Total Budgeted and Appropriated Expenses, <i>including Interfund transfers</i>	38,957,959	46,749,551
Less: Interfund Transfers	(2,510,000)	(3,012,000)
	<hr/>	
Net Expenses, excluding Interfund Transfers	36,447,959	43,737,551
	<hr/>	

STATE OF ILLINOIS)
)
COUNTY OF DU PAGE)

I, Michael J. Benard, do hereby certify that I am the duly qualified and appointed Secretary of the Wheaton Park District, in the County and State aforesaid, and as such Secretary I am the keeper of the records and files of the Board of Park Commissioners of said park district.

I, HEREBY CERTIFY that the foregoing instrument is a true and correct copy of an ordinance entitled: "An Ordinance Making a Combined Annual Budget and Appropriation of Funds for the Wheaton Park District for the Fiscal Year Beginning January 1, 2014 and Ending December 31, 2014", adopted at a meeting of the Board of Park Commissioners of the Wheaton Park District, held at Wheaton, Illinois, in said District at 7:00 p.m. on the ____ of December, 2013.

I do further certify that the deliberations of the Board on the adoption of said ordinance were conducted openly, that the vote on the adoption of said ordinance was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the Park District Code of the State of Illinois, as amended, and with the provisions of the Park District Code of the State of Illinois, as amended, and that the Board has complied with all the provisions of the Act and said Code and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I have hereunto affixed my official signature and the corporate seal of said Wheaton Park District, at Wheaton, Illinois, on the _____ day of _____, 2013.

(SEAL)

Secretary, Wheaton Park District

CERTIFICATION OF ESTIMATE OF
REVENUES FOR FISCAL YEAR 2014

I, Rita A. Trainor, do hereby certify that I am the duly qualified and appointed Treasurer and chief fiscal officer of the Wheaton Park District and as such official I do further certify that the estimated revenues by source, anticipated to be received by the Wheaton Park District, DuPage County, Illinois, in the fiscal year 2014 are those estimated revenues as set forth in the attached combined Annual Budget And Appropriation Ordinance of the Wheaton Park District, DuPage County, Illinois, for the fiscal year beginning January 1, 2014 and ending December 31, 2014 as adopted by the Board of Park Commissioners at its properly convened meeting held on the _____ day of _____, 2013 all as appears from the official records of said park district.

IN WITNESS WHEREOF, I have hereunto affixed my official signature and the corporate seal of said Wheaton Park District, at Wheaton, Illinois on this _____ day of _____, 2013.

Treasurer and Chief Fiscal Officer,
Wheaton Park District

(SEAL)

CERTIFICATION OF ESTIMATE OF
REVENUES FOR FISCAL YEAR 2014

I, Rita A. Trainor, do hereby certify that I am the duly qualified and appointed Treasurer of the Wheaton Park District and the chief fiscal officer of said park district; as such officer I do further certify that the revenues, by source, anticipated to be received by said park district in the fiscal year beginning January 1, 2014 and ending on December 31, 2014 are estimated to be as follows:

<u>SOURCE</u>	<u>AMOUNT</u>
Taxes	\$16,420,049
Interest on Investments	\$35,150
Charges for Services	\$9,260,748
Rental Revenues	\$730,735
Product Sales	\$5,563,344
Grants and Donations	\$851,758
Bond Proceeds	\$1,326,528
Miscellaneous	\$403,250
Beginning Cash Balance	\$14,758,101

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the said park district the _____ day of _____, 2013.

Treasurer and Chief Fiscal Officer,
Wheaton Park District

(SEAL)

**Wheaton Park District
ORDINANCE 2013-12**

**AN ORDINANCE LEVYING AND ASSESSING THE TAXES OF THE
WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS
FOR THE TAX YEAR 2013**

BE IT ORDAINED by the Board of Park Commissioners of the Wheaton Park District, DuPage County, Illinois.

SECTION 1

That the sum of fifteen million, seventeen thousand, eight hundred and thirty-one dollars (\$15,017,831) or so much as may be authorized by law, is hereby assessed and levied for the anticipated objects and purposes hereinafter specified against all taxable property within the Wheaton Park District at full, fair cash value as the same is assessed and equalized for State and County purposes.

SECTION 2

Hereinafter set forth under the column entitled "Amount to Be Raised by Taxation" is the specific amount hereby levied for each object and purpose.

GENERAL CORPORATE FUND

I. The amount to be raised by tax levy for all corporate purposes (Authority Sec. 5-1 Park District Code):

	Amount to be <u>Raised by Taxation</u>
Salaries & Wages	1,740,833
Contractual Services	894,216
Supplies	431,526
Other Charges	106,807
Capital Items	129,294
Transfers Out	423,149
TOTAL	3,725,825

RECREATION FUND

II. The amount to be raised by tax levy for recreation programs (Authority Section 5-2 and 5-3a Park District Code):

	Amount to be <u>Raised by Taxation</u>
Salaries & Wages	1,451,892
Contractual Services	1,026,770
Supplies	350,950
Other Charges	84,583
Capital Items	17,855
Transfers Out	743,063
TOTAL	3,675,113

RETIREMENT FUND

III. The amount to be raised by tax levy for Illinois Municipal Retirement Fund purposes (Authority 40 ILCS 5/7-171):

	Amount to be Raised by Taxation
IMRF Expenditures	845,476
TOTAL	845,476

RETIREMENT FUND

IV. The amount to be raised by taxation for Employer's Social Security Contributions (Authority 40 ILCS 5/7-171 and 40 ILCS 5/21-110):

	Amount to be Raised by Taxation
FICA Expenditures	505,425
TOTAL	505,425

LIABILITY FUND

V. The amount to be raised by tax levy for liability insurance and risk management purposes authorized by Section 9-107 of the Local Governmental and Governmental Employees Tort Immunity Act (Authority 745 ILCS 10/9-107):

	Amount to be Raised by Taxation
Insurance expenditures	526,930
TOTAL	526,930

AUDIT FUND

VI. The amount to be raised by tax levy for auditing expenses (Authority 50 ILCS 310/9):

	Amount to be Raised by Taxation
Auditing Expenses	498
TOTAL	498

SPECIAL RECREATION ASSOCIATION FUND

VII. The amount to be raised by taxation for the purpose of funding the Park District's share of the expense of providing joint recreation programs for the handicapped (Authority Section 5-8 Park District Code):

	Amount to be Raised by Taxation
Joint Recreation Programs for People with Disabilities	845,209
TOTAL	845,209

MUSEUM FUND

VIII. The amount to be raised by tax levy for the purpose of establishing, acquiring, completing, erecting, enlarging, ornamenting, building, rebuilding, rehabilitating, improving, operating, maintaining and caring for museums and the buildings and grounds thereof (Authority 70 ILCS 1290/2):

	<u>Amount to be Raised by Taxation</u>
Salaries & Wages	509,006
Contractual Services	190,855
Supplies	84,378
Other Charges	26,779
Capital Items	978
TOTAL	811,996

DEBT SERVICE

IX. The amount to be raised by taxation for the purpose of debt service:

	<u>Amount to be Raised by Taxation</u>
Debt Service	4,081,359
TOTAL	4,081,359

SUMMARY OF LEVIES

General Corporate Levy	3,725,825
Recreation Program Levy	3,675,113
IMRF	845,476
FICA	505,425
Insurance	526,930
Audit	498
Special Recreation Association	845,209
Museum	811,996
Debt Service	4,081,359
	15,017,831

SECTION 3

Pursuant to Section 4-4 of the Park District Code, neither the Combined Budget and Appropriation Ordinance for the fiscal year beginning January 1, 2013 and ending December 31, 2013, nor any other combined budget and appropriation ordinance, is intended or required to be in support of, or in relation to, the tax levy made in this ordinance.

SECTION 4

The Secretary of the Wheaton Park District shall file with the County Clerk of the County of DuPage, State of Illinois, a certified copy of this Ordinance and said County Clerk shall ascertain the rate per centum which, upon the total values of all property subject to taxation within said District, as the full, fair cash value as the same is assessed land equalized by the Department of Revenue of the State of Illinois for state and county purposes for tax year 2013 will produce the net amount herein levied and ordered certified and they shall extend the tax upon the tax books of the collector of the state and county taxes within said District as provided by law.

SECTION 5

Ordinance 2013-12 shall be in full force and effect from and after its adoption.

ADOPTED this 11th day of December 2013, pursuant to a roll call vote as follows.

AYES: _____

NAYS: _____

ABSENT: _____

John Kelly
President, Board of Park Commissioners
Wheaton Park District

ATTEST:

Mike Benard
Secretary, Board of Park Commissioners
Wheaton Park District

(S E A L)

STATE OF ILLINOIS)
) SS.
COUNTY OF DUPAGE)

SECRETARY'S CERTIFICATE

I, **Mike Benard**, do hereby certify that I am Secretary of the Board of Park Commissioners of the Wheaton Park District, DuPage County, Illinois, as such official, I am keeper of the records, ordinances, files and seal of said Park District, and,

I HEREBY CERTIFY that the foregoing instrument is a true and correct copy of Ordinance 2013-12,

**AN ORDINANCE LEVYING AND ASSESSING THE TAXES OF THE
WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS
FOR THE TAX YEAR 2013,**

of the Wheaton Park District, DuPage County, Illinois adopted at a duly called meeting of the Board of Park Commissioners of the Wheaton Park District, held at Wheaton, Illinois, in said District at 7:00 p.m. on the 11th day of December.

I DO FURTHER CERTIFY that the deliberations of the Board on the adoption of said Ordinance were conducted openly, that the vote on the adoption of said Resolution was taken openly, that said meeting was called and held at specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provision of the Park District Code of the State of Illinois, as amended, and that the Board complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature and seal of said Park District at Wheaton, Illinois, this 11th day of December.

Mike Benard
Secretary, Board of Park Commissioners
Wheaton Park District

(S E A L)

TRUTH IN TAXATION

CERTIFICATE OF COMPLIANCE

I, John Kelly, hereby certify that I am the presiding officer of the Wheaton Park District, Wheaton, Illinois in DuPage County, Illinois and as such presiding officer, I certify that the levy ordinance, a copy of which is attached, was adopted pursuant to, and in all respects in compliance with the provisions of the Illinois Property Tax Code – Truth in Taxation Law, 35 ILCS 200/18-60 through 18-85 (2002).

This certificate applies to the 2013 levy.

IN WITNESS WHEREOF, I have signed my name in my official capacity as the President and presiding officer of the Board of Park Commissioners of the Wheaton Park District, Wheaton, Illinois this 11th day of December 2013.

President, Board of Park Commissioners
Wheaton Park District

(S E A L)

MEMORANDUM

To: Wheaton Park District Board of Commissioners

From: Mike Benard, Executive Director
Rita A. Trainor, Finance Director

Date: October 16, 2013

Re: 2013 Resolution Authorizing the Estimate of Annual Aggregate Levy

Attached is a package of information intended to provide you with a complete picture of how the Estimate of the Annual Aggregate Levy in Compliance with the Truth in Taxation Law was calculated. Included are:

- The resolution itself, including the Secretary's Certification.
- A graphic depiction of what the 2013 proposed levy means to various homeowners in Wheaton, one with a home with a value of \$300,000, one with a value of \$450,000 and one with a value of \$600,000.
- CPI history for the District for the 14 most current years. This illustrates the changes in the CPI which is the most significant factor to increase the limiting rate for a stable growth community like Wheaton.
- History of the EAV of the Wheaton Park District since 1999. The increases (decreases) in the EAV, year over year and the average changes in EAV over that same period of time have also been calculated as well as the composition of the components of the EAV.
- New construction history since 2002.
- A worksheet that spells out exactly how the limiting rate is calculated.
- Five worksheets that show the Proposed Tax Levies for the 2013, 2014, 2015, 2016 and 2017 levies. You are voting on only the 2013 levy but the future periods are provided for planning purposes.
- The next four worksheets show the calculations for determining the special purpose levies for the FICA, IMRF, Liability and Audit levies. These special purpose levies are evaluated first in calculating the levy as they represent specific obligations that have been imposed upon or assumed by the District. As such, they are a "higher" priority for the District.

CALCULATION OF LEVY: The District first calculates the FICA, IMRF, Liability and Audit levies.

In the proposed levy, you will note that the Liability levy is being decreased significantly by \$124,503, this reduction is being made to get the fund in line with the Fund Balance Targets policy. We are currently within our target range, but are projecting that we will be over the maximum by \$13,434 by the end of the current year. This levy reduction will keep the fund within its targeted range.

The IMRF and FICA levies have both been increased in line with what we had predicted last year. We will continue to closely monitor these funds and reduce the levies whenever possible.

We have increased the Zoo levy by 5% to assist this fund in avoiding a deficit.

The General and Recreation fund levies are used to balance the levy. For the 2013 levy that has actually meant they could be increased by \$111K each, in past years, this balancing has resulted in decreases to these levies. The Recreation levy has now been restored to just above the 2010 levy.

FUTURE TAX PICTURE: In the interest of making complete disclosure, it needs to be understood that the out year levies are guesses as to what is really going to happen to the tax levy. The limiting rate is what we are calculating. The taxes we receive are based on multiplying the limiting rate times the EAV divided by \$100. (The limiting rate is per \$100 of assessed value per statute so that's why we divide by \$100).

So what makes the limiting rate go up or down? Short answer, growth in the CPI, lots of new construction or no growth in EAV.

Limiting Rate Calculation:

- The **numerator** is the taxes we received last year times the CPI that the state notifies us of (1.7% for the 2013 levy, which is nearly half what it was in the 2012 levy)
- The **denominator** is the EAV from the most recent final tax levy worksheet, increased by our best guess as to how much we believe the property values will increase overall, reduced by any new construction.
- Our ability to forecast the future tax levies is based upon how close our assumptions about what the changes in the CPI (measure of inflation), EAV (property values) and new construction are. In the levy presentation for the out years, we have taken a pretty aggressive stance on the CPI growth and used the 3.0% from the 2013 actual CPI. Historically as you can see from the CPI History worksheet our cumulative average CPI has been closer to 2.4-2.6%, depending on whether you include or exclude the aberrantly low 2009 CPI of 0.1%.

**WHEATON PARK DISTRICT
RESOLUTION 2013-08**

**AUTHORIZING THE ESTIMATE OF THE ANNUAL AGGREGATE LEVY IN
COMPLIANCE WITH THE TRUTH IN TAXATION LAW**

RESOLVED, by the Board of Park Commissioners of the Wheaton Park District, DuPage County, Illinois that, based upon the most recently ascertainable information, the following determinations are hereby made in accordance with the “Truth in Taxation Law”:

1. The amount of real estate taxes, exclusive of election costs, public building commission leases and debt service levies, extended by the Park District, plus any amount abated by the Park District before extension, upon the final 2012 real estate tax levy of the Park District (2013 tax bill) is \$11,332,071.
2. The amount of real estate taxes, exclusive of election costs, public building commission leases and debt service levies, proposed to be levied by the Park District for 2013 (2014 tax bill) is \$10,991,429.
3. Based on the foregoing, the estimated percentage decrease in the proposed 2013 aggregate levy from the amount of real estate taxes extended upon the final 2012 aggregate levy is **(3.01)%**, and that, accordingly, no public hearing or publication is required under the Truth in Taxation Law.

AYES: NAYS:

ABSENT:

Passed this 16th day of October, 2013.

President, Board of Park Commissioners

Attested and Filed this ___ day of _____, 2013.

Secretary, Board of Park Commissioners

STATE OF ILLINOIS)
)
) SS
COUNTY OF DUPAGE)

I, Michael J. Benard, Secretary of the Board of Park Commissioners of the WHEATON PARK DISTRICT, County of DuPage, State of Illinois, do hereby certify that I am the duly qualified and acting Secretary of the Board of Park Commissioners of the Wheaton Park District, County of DuPage and the State of Illinois.

I do further certify that as such official, I have care and custody of all official records of the Board of Park Commissioners of said WHEATON PARK DISTRICT, and I do further certify that the annexed and foregoing Ordinance is a true and correct copy of an Ordinance entitled, “**A RESOLUTION NO. 2013-08 Authorizing the Estimate of Annual Aggregate Levy in Compliance with the Truth in Taxation Law,**” adopted and passed by the Board of Commissioners of the Wheaton Park District on the 16th of October, 2013. The vote to adopt the aforesaid Resolution was as follows:

AYES: _____ NAYS: _____ ABSENT: _____

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the WHEATON PARK DISTRICT.

Michael J. Benard, Secretary,
Board of Commissioners
WHEATON PARK DISTRICT,
County of DuPage, State of Illinois

Wheaton Park District 2013 Proposed Property Tax Levy

A
homeowner
whose



	For the Yr.	Monthly	Daily
House is worth \$600,000 would pay Park District Taxes of:	\$1,458.76	\$121.56	\$3.99
House is worth \$450,000 would pay Park District Taxes of:	\$1,094.07	\$91.17	\$2.99
House is worth \$300,000 would pay Park District Taxes of:	\$729.38	\$60.78	\$1.99

CPI History

CPI Increase History for Tax Levy

Tax Levy Year	CPI %	Cumulative Average CPI %	Cumulative Average CPI % (without 2009)
1999	1.6%	1.6%	1.6%
2000	2.7%	2.2%	2.2%
2001	3.4%	2.6%	2.6%
2002	1.6%	2.3%	2.3%
2003	2.4%	2.3%	2.3%
2004	1.9%	2.3%	2.3%
2005	3.3%	2.4%	2.4%
2006	3.4%	2.5%	2.5%
2007	2.5%	2.5%	2.5%
2008	4.1%	2.7%	2.7%
2009	0.1%	2.5%	
2010	2.7%	2.5%	2.7%
2011	1.5%	2.4%	2.6%
2012	3.0%	2.4%	2.6%
2013	1.7%	2.4%	2.6%
	Median CPI %	2.5%	
	Median CPI %, w/o 2009	2.6%	

EAV History

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Residential	1,071,888,110	1,121,716,834	1,165,529,697	1,236,767,964	1,343,321,856	1,453,444,044	1,566,519,105	1,707,116,748	1,852,451,201	2,006,008,311	2,101,437,019	2,107,885,438	2,035,909,669	1,905,165,084	1,771,790,992
Farm	9,014	9,916	9,920	8,928	-	-	-	-	-	-	-	-	-	-	-
Commercial	201,274,150	214,546,536	225,351,210	235,095,480	255,078,150	261,686,665	282,347,718	300,775,776	321,197,380	347,733,674	373,666,890	367,379,441	358,257,987	350,483,172	340,758,736
Industrial	1,106,440	1,247,500	1,284,930	1,315,830	1,414,460	1,397,090	1,460,340	1,456,950	1,560,380	5,299,860	5,711,320	11,020,620	10,661,650	10,911,562	10,247,270
Railroad	268,700	261,714	272,815	285,096	338,761	366,392	412,791	388,839	387,532	425,310	464,833	559,680	699,494	745,517	843,026
TOTAL EAV	1,274,546,414	1,337,782,500	1,392,448,572	1,473,473,298	1,600,153,227	1,716,894,191	1,850,739,954	2,009,738,313	2,175,596,493	2,359,467,155	2,481,280,062	2,486,845,179	2,405,528,800	2,267,305,335	2,123,640,024

% Increase(Decrease) in EAV Year by Year															
	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	
Residential	4.6%	3.9%	6.1%	8.6%	8.2%	7.8%	9.0%	8.5%	8.3%	4.8%	0.3%	-3.4%	-6.4%	-7.0%	
Farm	10.0%	0.0%	-10.0%	-100.0%											
Commercial	6.6%	5.0%	4.3%	8.5%	2.6%	7.9%	6.5%	6.8%	8.3%	7.5%	-1.7%	-2.5%	-2.2%	-2.8%	
Industrial	12.7%	3.0%	2.4%	7.5%	-1.2%	4.5%	-0.2%	7.1%	239.7%	7.8%	93.0%	-3.3%	2.3%	-6.1%	
Railroad	-2.6%	4.2%	4.5%	18.8%	8.2%	12.7%	-5.8%	-0.3%	9.7%	9.3%	20.4%	25.0%	6.6%	13.1%	
TOTAL EAV	5.0%	4.1%	5.8%	8.6%	7.3%	7.8%	8.6%	8.25%	8.45%	5.16%	0.22%	-3.27%	-5.75%	-6.34%	

Average % Increase(Decrease) in EAV Year by Year															
	1998-1999	1998-2000	1998-2001	1998-2002	1998-2003	1998-2004	1998-2005	1998-2006	1998-2007	1998-2008	1998-2009	1998-2010	1998-2011	1998-2012	
Residential	4.6%	4.3%	4.9%	5.8%	6.3%	6.5%	6.9%	7.1%	7.2%	7.0%	6.4%	5.6%	4.6%	3.8%	
Farm	10.0%	5.0%	0.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	
Commercial	6.6%	5.8%	5.3%	6.1%	5.4%	5.8%	5.9%	6.0%	6.3%	6.4%	5.7%	5.0%	4.4%	3.9%	
Industrial	12.7%	7.9%	6.1%	6.4%	4.9%	4.8%	4.1%	4.5%	30.6%	28.3%	34.2%	31.1%	28.9%	26.4%	
Railroad	-2.6%	0.8%	2.0%	6.2%	6.6%	7.6%	5.7%	5.0%	5.5%	5.9%	7.2%	8.7%	8.5%	8.8%	
TOTAL EAV	5.0%	4.5%	5.0%	5.9%	6.2%	6.4%	6.7%	6.9%	7.1%	6.9%	6.3%	5.5%	4.6%	3.8%	

Composition of EAV															
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Residential	84%	84%	84%	84%	84%	85%	85%	85%	85%	85%	85%	85%	85%	84%	83%
Farm	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Commercial	16%	16%	16%	16%	16%	15%	15%	15%	15%	15%	15%	15%	15%	15%	16%
Industrial	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Railroad	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
TOTAL EAV	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

New Construction History

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
New Construction	14,408,340	13,508,040	17,337,900	23,975,110	24,596,240	24,146,230	23,046,830	18,012,950	17,031,400	12,486,695
% Increase(Decrease) Year by Year	9.5%	-6.2%	28.4%	38.3%	2.6%	-1.8%	-4.6%	-21.8%	-5.4%	-26.7%
Average % Increase(Decrease) Year by Year	9.5%	1.6%	10.6%	17.5%	14.5%	11.8%	9.4%	5.5%	4.3%	1.2%
Minimum New Construction	12,486,695									
Maximum New Construction	24,596,240									

Limiting Rate

WORKSHEET TO CALCULATE LIMITING RATE FOR LEVY YEAR 2013

Includes TIF Changes

*Numbers shown in italics are per the DuPage County Clerk's office, Kathy King (630)682-7035.
All other figures are calculated based upon the County figures.*

NUMERATOR CALCULATION:

IMPORTANT! Use figures from prior year unless taxes have been abated within the past 3 years; if so, use the year with the highest tax extension amongst the past 3 years.

DuPage County 9,919,523

2013 CPI for Levy Year (1) 1.70%
*The CPI is established by the state and provided to the county mid-year,
per Kathy King.*

NUMERATOR --> 10,088,154

DENOMINATOR CALCULATION:

IMPORTANT! Use actual figures for the Levy Year; if not available, estimate by using prior year's figures and increase by estimated percentage.

<u>Year</u>		X	<u>Estimated EAV Increase Factor</u>	
2012 TIF Valuation (DuPage) (2)	<i>2,123,640,024</i>	X	<i>0.9731</i>	2,066,514,107
2012 Less: DuPage new construction (1)	<i>10,410,039</i>	X	8.0%	= 11,242,842
	DENOMINATOR -->			2,055,271,265

Numerator	<u>10,088,154</u>		<u>Limiting Rate</u>
Denominator	2,055,271,265	=	0.4908%

(1) These figures came from the May letter from Gary King (DuPage Co.) providing final prior yr. calculations and information for subsequent year's tax levy. Adjusted \$9.0 million from TIF
 (2) These figures are per the "FINAL" Tax worksheet for year indicated.

LEVY

WHEATON PARK DISTRICT
TAX LEVY WORKSHEET
2013 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit <i>(if applicable)</i>	(A)	(B)	(C)	% Increase/ Decrease <i>(C)/(A)</i>	Extended Tax Rate <i>(B)/EAV</i>
			2012 Limited Figures <i>(DuPage)</i>	2013 Proposed Levy <i>(A)+(C)</i>	Increase (Decrease)		
10	General	0.3500	3,633,548	3,744,548	111,000	3%	0.1812
20	Recreation	0.3700	3,582,581	3,693,581	111,000	3%	0.1787
22	Cosley Zoo	0.0700	779,376	816,076	36,700	5%	0.0395
24	Audit	0.0050	4,247	500	(3,747)	-88%	0.0000
23	Insurance Liability	None	654,081	529,578	(124,503)	-19%	0.0256
26	Retirement-IMRF	None	819,725	849,725	30,000	4%	0.0411
25	Retirement-Social Security	None	445,964	507,964	62,000	14%	0.0246
Aggregate Extension			9,919,523	10,141,973	222,450	2%	0.4908
21	SRA	0.0400	849,456	849,456	0	0%	0.0411
30 & 60	Bond & Interest	None	3,066,536	3,310,943	244,406	8%	0.1602
30	Bond & Interest-Limited	None	2,180,978	770,416	(1,410,562)	-65%	0.0373
			16,016,493	15,072,787	(943,706)	-6%	0.7294

2013 LIMITING RATE		0.4908	
Numerator		Denominator	
Prior Year Levy	9,919,523	Prior Year EAV with an increase of -2.7%	2,066,514,107
CPI % Increase (Decrease)	1.7%	Prior Year New Constr. w/ change of 8.0%	(11,242,842)
Levy	10,088,154	Valuation	2,055,271,265

LEVY

WHEATON PARK DISTRICT
TAX LEVY WORKSHEET
 2014 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit <i>(if applicable)</i>	(A)	(B)	(C)	% Increase/ Decrease <i>(C)/(A)</i>	Extended Tax Rate <i>(B)/EAV</i>
			2013 Extensions <i>(DuPage)</i>	2014 Proposed Levy <i>(A)+(C)</i>	Increase (Decrease)		
10	General	0.3500	3,744,548	3,854,798	110,250	3%	0.1829
20	Recreation	0.3700	3,693,581	3,803,831	110,250	3%	0.1805
22	Cosley Zoo	0.0700	816,076	823,776	7,700	1%	0.0391
24	Audit	0.0050	500	500	0	0%	0.0000
23	Insurance Liability	None	529,578	628,578	99,000	19%	0.0298
26	Retirement-IMRF	None	849,725	834,725	(15,000)	-2%	0.0396
25	Retirement-Social Security	None	507,964	501,364	(6,600)	-1%	0.0238
Aggregate Extension			10,141,973	10,447,573	305,600	3%	0.4957
21	SRA	0.0400	849,456	849,456	0	0%	0.0403
30	Bond & Interest	None	3,310,943	3,587,973	277,030	8%	0.1702
30	Bond & Interest-Limited	None	770,416	770,296	(120)	0%	0.0365
			<u>15,072,787</u>	<u>15,655,297</u>	<u>582,510</u>	<u>4%</u>	<u>0.7427</u>

2014 LIMITING RATE		0.4957	
Numerator		Denominator	
Prior Year Levy	10,088,154	Prior Year EAV with an increase of 2.0%	2,107,844,390
CPI % Increase (Decrease)	<u>3.0%</u>	Prior Year New Construction w/ a 4.3%	<u>(11,728,163)</u>
Levy	<u>10,390,799</u>	Valuation	<u>2,096,116,226</u>

LEVY

**WHEATON PARK DISTRICT
TAX LEVY WORKSHEET
2015 Tax Levy (rec'd in subsequent year)**

Fund #	TAX FUND	Statutory Rate Limit <i>(if applicable)</i>	(A)	(B)	(C)	% Increase/ Decrease	Extended Tax
			2014 Extensions <i>(DuPage)</i>	2015 Proposed Levy <i>(A)+(C)</i>	Increase (Decrease)	<i>(C)/(A)</i>	Rate <i>(B)/EAV</i>
10	General	0.3500	3,854,798	3,970,298	115,500	3%	0.1847
20	Recreation	0.3700	3,803,831	3,919,331	115,500	3%	0.1823
22	Cosley Zoo	0.0700	823,776	831,776	8,000	1%	0.0387
24	Audit	0.0050	500	18,500	18,000	3598%	0.0009
23	Insurance Liability	None	628,578	667,678	39,100	6%	0.0311
26	Retirement-IMRF	None	834,725	847,725	13,000	2%	0.0394
25	Retirement-Social Security	None	501,364	509,364	8,000	2%	0.0237
Aggregate Extension			10,447,573	10,764,673	317,100	3%	0.5007
21	SRA	0.0400	849,456	849,456	0	0%	0.0395
30	Bond & Interest	None	3,587,973	3,894,935	306,963	9%	0.1812
30	Bond & Interest-Limited	None	770,296	764,146	(6,150)	-1%	0.0355
			<u>15,655,297</u>	<u>16,273,210</u>	<u>617,913</u>	<u>4%</u>	<u>0.7569</u>

2015 LIMITING RATE		0.5007	
Numerator		Denominator	
Prior Year Levy	10,390,799	Prior Year EAV with an increase of 2.0%	2,150,001,277
CPI % Increase (Decrease)	3.0%	Prior Year New Construction w/ a 6.0%	(12,377,604)
Levy	<u>10,702,523</u>	Valuation	<u>2,137,623,674</u>

LEVY

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2016 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit <i>(if applicable)</i>	(A)	(B)	(C)	% Increase/ Decrease	Extended Tax Rate
			2015 Extensions <i>(DuPage)</i>	2016 Proposed Levy <i>(A)+(C)</i>	Proposed Incr/ (Decr)	<i>(C)/(A)</i>	<i>(B)/EAV</i>
10	General	0.3500	3,970,298	4,106,036	135,738	3%	0.1872
20	Recreation	0.3700	3,919,331	4,055,069	135,738	3%	0.1849
22	Cosley Zoo	0.0700	831,776	839,776	8,000	1%	0.0383
24	Audit	0.0050	18,500	37,700	19,200	104%	0.0017
23	Insurance Liability	None	667,678	692,778	25,100	4%	0.0316
26	Retirement-IMRF	None	847,725	848,225	500	0%	0.0387
25	Retirement-Social Security	None	509,364	510,388	1,024	0%	0.0233
Aggregate Extension			10,764,673	11,089,973	325,300	3%	0.5057
21	SRA	0.0400	849,456	849,456	0	0%	0.0387
30	Bond & Interest	None	3,894,935	4,208,003	313,067	8%	0.1919
30	Bond & Interest-Limited	None	764,146	767,041	2,895	0%	0.0350
			16,273,210	16,914,472	641,262	4%	0.7713

2016 LIMITING RATE		0.5057	
Numerator		Denominator	
Prior Year Levy	10,702,523	Prior Year EAV with an increase of 2.0%	2,193,001,303
CPI % Increase (Decrease)	3.0%	Prior Year New Construction w/ a 5.0%	(13,063,006)
Levy	11,023,599	Valuation	2,179,938,296

LEVY

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2017 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit <i>(if applicable)</i>	(A)	(B)	(C)	% Increase/ Decrease	Extended Tax Rate
			2016 Extensions <i>(DuPage)</i>	2017 Proposed Levy <i>(A)+(C)</i>	Proposed Incr/ (Decr)	<i>(C)/(A)</i>	<i>(B)/EAV</i>
10	General	0.3500	4,106,036	4,191,536	85,500	2%	0.1874
20	Recreation	0.3700	4,055,069	4,140,569	85,500	2%	0.1851
22	Cosley Zoo	0.0700	839,776	847,776	8,000	1%	0.0379
24	Audit	0.0050	37,700	35,700	(2,000)	-5%	0.0016
23	Insurance Liability	None	692,778	719,578	26,800	4%	0.0322
26	Retirement-IMRF	None	848,225	860,325	12,100	1%	0.0385
25	Retirement-Social Security	None	510,388	518,888	8,500	2%	0.0232
Aggregate Extension			11,089,973	11,314,373	224,400	2%	0.5058
21	SRA	0.0400	849,456	849,456	0	0%	0.0380
30	Bond & Interest	None	4,208,003	4,550,653	342,650	8%	0.2034
30	Bond & Interest-Limited	None	767,041	768,611	1,570	0%	0.0344
			<u>16,914,472</u>	<u>17,483,092</u>	<u>568,620</u>	<u>3%</u>	<u>0.7816</u>

2017 LIMITING RATE		0.5058	
Numerator		Denominator	
Prior Year Levy	11,023,599	Prior Year EAV with an increase of 2.0%	2,236,861,329
CPI % Increase (Decrease)	<u>2.0%</u>	Prior Year New Construction w/ a 4.3%	<u>(13,786,363)</u>
Levy	<u>11,244,071</u>	Valuation	<u>2,223,074,966</u>

FICA

FICA FUND LEVY (Fund #25)

Levy Year:	2012	2013	2014	2015	2016	2017
Fiscal Year:	2013	2014	2015	2016	2017	2018

	<i>(Budgeted)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>
Cash & Investments, Beginning of Year	291,979	260,614	274,470	274,820	277,164	276,042
Anticipated Revenue	483,635	546,305	540,018	548,958	550,956	560,394
Cash & Revenues	775,614	806,918	814,488	823,777	828,121	836,436
Less Expenditures	515,000	532,448	539,668	546,613	552,079	557,600
Est. Cash & Invstm., End of Year	<u>260,614</u>	<u>274,470</u>	<u>274,820</u>	<u>277,164</u>	<u>276,042</u>	<u>278,836</u>
Cash & Investments Goal <i>(50% of Budgeted expenditures)</i>	<u>257,500</u>	<u>266,224</u>	<u>269,834</u>	<u>273,307</u>	<u>276,040</u>	<u>278,800</u>
Excess (Deficit) of Cash & Invstm. Goal	3,114	8,246	4,986	3,858	2	36

REVENUE BREAKDOWN	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Proposed or extended levy	445,964	507,964	501,364	509,364	510,388	518,888
Less: 0.5%	2,230	2,540	2,507	2,547	2,552	2,594
Subtotal	443,735	505,425	498,858	506,818	507,836	516,294
CPPRT Less Uncollectibles	39,200	40,180	41,160	42,140	43,120	44,100
Interest	700	700	700	700	700	700
Anticipated Revenues	<u>483,635</u>	<u>546,305</u>	<u>540,018</u>	<u>548,958</u>	<u>550,956</u>	<u>560,394</u>

EXPENDITURE BREAKDOWN	Prior Year	Estimated	Estimated	Estimated	Estimated	Estimated
	<i>from projections</i>	<i>from budget</i>	<i>from budget</i>	<i>from budget</i>	<i>(prior yr + 1%)</i>	<i>(prior yr + 1%)</i>
FICA	515,000	532,448	539,668	546,613	552,079	557,600
Estimated expenditures	<u>515,000</u>	<u>532,448</u>	<u>539,668</u>	<u>546,613</u>	<u>552,079</u>	<u>557,600</u>

The cash and investments goal of 50% is the maximum end of the established goal for the District. That goal was established when the District had a March 31 fiscal year end. Currently the fiscal year end is December 31, since this means that the 5 months of activity will have been incurred by this fund prior to receiving the current year's first tax installment, we have used the high end of the target in this analysis to assure adequate resources are available to meet the obligations of this fund.

IMRF

IMRF FUND LEVY (Fund #26)

Levy Year:	2012	2013	2014	2015	2016	2017
Fiscal Year:	2013	2014	2015	2016	2017	2018

	<i>(Budgeted)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>
Cash & Investments, Beginning of Ye.	395,981	406,407	460,664	471,375	482,002	485,356
Anticipated Revenue	855,426	886,256	871,711	885,626	887,104	900,123
Cash & Revenues	1,251,407	1,292,664	1,332,375	1,357,002	1,369,106	1,385,479
Less Expenditures	845,000	832,000	861,000	875,000	883,750	892,588
Est. Cash & Invstm., End of Year	406,407	460,664	471,375	482,002	485,356	492,892
Cash & Investments Goal (50% of Budgeted expenditures)	422,500	416,000	430,500	437,500	441,875	446,294
Excess (Deficit) of Cash & Invstm. Goal	(16,093)	44,664	40,875	44,502	43,481	46,598

REVENUE BREAKDOWN	2013	2014	2015	2016	2017	2018
Proposed or extended levy	819,725	849,725	834,725	847,725	848,225	860,325
Less: 0.5%	4,099	4,249	4,174	4,239	4,241	4,302
Subtotal	815,626	845,476	830,551	843,486	843,984	856,023
CPPRT Less Uncollectibles	39,200	40,180	41,160	42,140	43,120	44,100
Interest	600	600	600	600	600	600
Anticipated Revenues	855,426	886,256	871,711	885,626	887,104	900,123

EXPENDITURE BREAKDOWN	Prior Year <i>from projections</i>	Estimated <i>from budget input</i>	Estimated <i>from budget input</i>	Estimated <i>from budget input</i>	Estimated <i>(prior yr + 1%)</i>	Estimated <i>(prior yr + 1%)</i>
IMRF	845,000	832,000	861,000	875,000	883,750	892,588
Estimated expenditures	845,000	832,000	861,000	875,000	883,750	892,588

The cash and investments goal of 50% is the maximum end of the established goal for the District. That goal was established when the District had a March 31 fiscal year end. Currently the fiscal year end is December 31, since this means that the 5 months of activity will have been incurred by this fund prior to receiving the current year's first tax installment, we have used the high end of the target in this analysis to assure adequate resources are available to meet the obligations of this fund.

Liabilty

LIABILITY INSURANCE FUND LEVY (Fund #23)

Levy Year:	2012	2013	2014	2015	2016	2017
Fiscal Year:	2013	2014	2015	2016	2017	2018
Cash & Investments, Beg. of Year	275,282	348,723	295,522	313,100	340,494	362,846
Anticipated Revenue	651,311	527,330	625,835	664,740	689,714	716,380
Cash & Revenues	926,593	876,053	921,357	977,839	1,030,208	1,079,226
Less: Expenditures	577,870	580,531	608,258	637,345	667,363	698,881
Est. Cash & Invstm., End of Year	348,723	295,522	313,100	340,494	362,846	380,345
Cash & Investments Goal (50% of Budgeted expenditures)	288,935	290,266	304,129	318,673	333,681	349,440
Excess (Deficit) of Cash & Invstmt. Goal	59,788	5,256	8,971	21,821	29,164	30,904

REVENUE BREAKDOWN

Actual Extension or Proposed levy	654,081	529,578	628,578	667,678	692,778	719,578
Less: #####	3,270	2,648	3,143	3,338	3,464	3,598
Subtotal	650,811	526,930	625,435	664,340	689,314	715,980
Interest	500	400	400	400	400	400
Anticipated Revenues	651,311	527,330	625,835	664,740	689,714	716,380

EXPENDITURE BREAKDOWN

	Projected	Projected	Projected	Projected	Projected	Projected
PDRMA	493,170	494,531	519,258	545,220	572,481	601,106
Unemployment	50,000	50,000	52,500	55,125	57,881	60,775
Background Checks/Physicals (from HR)	25,000	25,000	25,000	25,000	25,000	25,000
Other Expenditures (Supplies, etc)	9,700	11,000	11,500	12,000	12,000	12,000
Annual Expenditures	577,870	580,531	608,258	637,345	667,363	698,881

	Actual	Budget Estimate	Prior Yr. Estimate + 5%	Prior Yr. Estimate + 5%	Prior Yr. Estimate + 5%	Prior Yr. Estimate + 5%
PDRMA Annl Prens (paid monthly)						
Property coverage	152,822	146,221	153,532	161,209	169,269	177,733
Workers Comp	223,395	233,770	245,459	257,731	270,618	284,149
Public Liability	82,525	79,203	83,163	87,321	91,687	96,272
Employment Practices Liab.	29,480	30,463	31,986	33,585	35,265	37,028
Pollution Liability	4,948	4,874	5,118	5,374	5,642	5,924
Total PDRMA Premiums	493,170	494,531	519,258	545,220	572,481	601,106

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Audit

AUDIT FUND LEVY (Fund #24)

Levy Year:	2012	2013	2014	2015	2016	2017
Fiscal Year:	2013	2014	2015	2016	2017	2018

18-Oct-13	<i>(Budgeted)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>
Cash & Investments, Beg. of Year	93,289	75,706	49,504	22,802	13,559	17,271
Anticipated Revenue	4,526	698	698	18,608	37,712	35,722
Cash & Revenues	97,815	76,404	50,202	41,409	51,271	52,993
Less: Expenditures	22,109	26,900	27,400	27,850	34,000	35,000
Est. Cash & Invstm., End of Year	75,706	49,504	22,802	13,559	17,271	17,993
Cash & Investments Goal (50% of budget)	11,055	13,450	13,700	13,925	17,000	17,500
Excess (Deficit) of Goal	64,652	36,054	9,102	(366)	271	493

REVENUE BREAKDOWN

Proposed or actual levy	4,247	500	500	18,500	37,700	35,700
Less: 0.5%	21	3	3	93	189	179
Subtotal	4,226	498	498	18,408	37,512	35,522
Interest	300	200	200	200	200	200
Anticipated Revenues	4,526	698	698	18,608	37,712	35,722

<u>EXPENDITURE BREAKDOWN</u>	Estimated Actual	Estimated Expenditures	Estimated Expenditures	Estimated Expenditures	Estimated Expenditures	Estimated Expenditures
Salaries and Wages	2,419	2,371	2,418	2,467	2,516	2,566
Acctg. Services	2,581	2,629	2,582	2,533	2,484	2,434
Legal & Consulting	0	0	0	0	0	0
Audit Fees for Audit fund	17,109	21,900	22,400	22,850	29,000	30,000
	22,109	26,900	27,400	27,850	34,000	35,000

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